

Annual Reports

Of The Selectmen And Other Town Officers of the Town of

ALSTEAD, NH



FOR THE YEAR ENDED DECEMBER 31

2004

TOWN MEETING

TUESDAY, MARCH 8, 2005



**TOWN INFORMATION**

**Selectmen                      835-2986                      Meeting on Tuesdays, 7:00 PM**

**Town Clerk – Tax Collector                      835-2242**

**Hours: Monday thru Wednesday      8:00 AM - 4:00 PM**

**Thursday                      8:00 AM - 6:00 PM**

**Planning Board – 2<sup>nd</sup> Monday of the month @ 7:30 PM**

**Zoning Board of Adjustment – 1<sup>st</sup> Monday of the month @ 7:30 PM**

**Zoning Officer:    Hans Waldmann                      835-6138**

**Health Officer:    The Selectmen's Office                      835-2986**

**Conservation Commission – 1<sup>st</sup> Wednesday of the month @ 5:30 PM**

**Fire Department**

**Regular Meeting – 2<sup>nd</sup> Monday of the month, 7:00 PM**

**Ambulance/Rescue Squad – 2<sup>nd</sup> Monday of the month, 7:00 PM**

**Drills held on the 4<sup>th</sup> Monday of the month, 7:00 PM**

**Library Hours                      835-6661**

**Wednesday 12:00 PM to 4:00 PM & 6:00 PM – 8:00 PM**

**Thursday & Friday, 12:00 PM to 6:00 PM**

**Transfer Station Hours                      835-2425**

**Wednesday, 1:00 PM to 6:00 PM**

**Saturday, 8:00 AM to 5:00 PM**

**Town Highway Garage                      835-2428**

## DEDICATION



**Warren & Delinda Campbell**

**If there was ever a couple more dedicated to Alstead's Public Safety, we don't know of them. Where to start?**

**Since the 1960's there has always been either Warren or Dee (and for most that time, BOTH of them) on the Fire Department, or serving as an EMT with the Ambulance Squad.**

**Warren was a long-time Forest Fire Warden and served as Fire Commissioner as well as working for the Town as Parks Commissioner.**

**40 years is a long time to serve. We know of no way to properly thank Dee and Warren, but we dedicate Alstead's 2004 Town Report to them with respect, and with gratitude. Rest in Peace, Dee.**

## DEDICATION



**Carroll E. (Timer) Hatch, Jr.**

Timer lived his whole life in Alstead. The main love of his life was the Alstead Fire Department, especially the 1935 Maxim Fire Truck, "Miss Primrose". He served forty plus years in the Alstead Fire Department as Fireman, Lieutenant, Captain, Chief, and Fire Commissioner, and also as Forest Fire Warden. Many a time, you would see Timer driving the Maxim in parades. After retirement, he worked for the Town of Alstead in different capacities.

The Town dedicates this report to Timer for his many years of service to Alstead.

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TOWN OFFICIALS  
2004

William M. Moran	Selectman	Term End 2005
Matthew D. Saxton	Selectman	Term End 2006
Joel C. McCarty	Selectman	Term End 2007

Peter Rhoades	Moderator	Term End 2006
Gloria Seddon	Town Clerk/Tax Collector	Term End 2006
Tina Christie	Treasurer	Term End 2005
David Crosby	Road Agent	Term End 2005
Bradley Kmiec	Parks Commissioner	Term End 2005
Christopher Lyon	Police Chief	Appointed
Russell Pope	Animal Control	Appointed
Kim Kercewich	Fire Chief	Appointed
Kim Kercewich	Forest Fire Warden	Appointed
Joel C. McCarty	Civil Defense Director	Appointed
Julia Cunniff	Librarian	Appointed
Hans Waldmann	Zoning Officer	Appointed
Joel C. McCarty	Health Officer	Appointed

Roberta (Suzie) Young	Trustee of Trust Funds	Term End 2005
Bruce A. Bellows	Trustee of Trust Funds	Term End 2006
Reginald Clark	Trustee of Trust Funds	Term End 2007

Warren Campbell	Fire Commissioner	Resigned
David Crosby	Fire Commissioner	Term End 2005
James L. Fowle Sr	Fire Commissioner	Term End 2005

Carol Renzelman	Library Trustee	Term End 2005
Erin Heidorn	Library Trustee	Term End 2005
David Vincent	Library Trustee	Term End 2006
Mary Lou Huffling	Library Trustee	Term End 2007
Jeanna M. Genest	Library Trustee	Term End 2007

Ethel Gendron	Supervisor of Checklist	Term End 2006
Barbara (Bobbie) Wilson	Supervisor of Checklist	Term End 2008
Melissa Fredriksen	Supervisor of Checklist	Term End 2010

Ballot Inspector

Gertrude Putnam	Viola Hatch	Frances Thibault
Penny VanAlstyne	Penny Gendron	Catherine Moore

Randall F. Rhoades	Planning Board	Term End 2005
Peter Rhoades	Planning Board	Term End 2005
Rosemarie Caffrey	Planning Board	Term End 2006
Hans J. Waldmann	Planning Board	Term End 2006
Gloria Seddon	Ex-Officio Member	Term End 2006
Richard Nalevanko	Planning Board	Term End 2007
David Konesko	Planning Board	Term End 2007
Julie Stevens	Alternate	Term End 2007
Michael Balamut	Alternate	Term End 2006
David Collins	Zoning Board of Adjustment	Term End 2005
Dennis Molesky	Zoning Board of Adjustment	Term End 2005
Richard Minard	Zoning Board of Adjustment	Term End 2006
Samuel Sutcliffe	Zoning Board of Adjustment	Term End 2007
David Fiske	Zoning Board of Adjustment	Term End 2007
Joseph H. Cartwright	Alternate	Term End 2007
Vacancy	Maybell Still Memorial Building Comm.	Term End 2005
Dorothy Walker	Maybell Still Memorial Building Comm	Term End 2006
Bruce Bellows	Maybell Still Memorial Building Comm	Term End 2007
W. Daniel Hall	Conservation Commission	Term End 2005
Mary Hendrick	Conservation Commission	Term End 2006
Marilou Blaine	Conservation Commission	Term End 2006
Sarah Webb	Conservation Commission	Term End 2007
Joy Nalevanko	Conservation Commission	Term End 2007
David W. Moody	Conservation Commission	Term End 2008
Roberta (Suzie) Young	Cemetery Commission	Term End 2005
Bruce Bellows	Cemetery Commission	Term End 2006
Reginald Clark	Cemetery Commission	Term End 2007
Joel McCarty	School Board Member Alstead Rep. Fall Mt. Consolidated School Officer	Term End 2007
Tina Christie	FMRSD Budget Committee	Term End 2007



**BALLOT 2005 TOWN OF ALSTEAD**

**INSTRUCTIONS TO VOTERS:** Place a cross (x) in either the YES or NO box after each article.

**ARTICLE 2** “Shall the Town vote to raise and appropriate up to the sum of eighty-five thousand dollars (\$85,000) for the revaluation of the municipality? The sum is to come from Fund Balance (surplus) and no amount to be raised from taxation.

Recommended by the Board of Selectmen.

Majority vote required.

This article will not result in any new 2005 taxation.

**YES**

**NO**

**ARTICLE 3.** “Shall the Town vote to raise and appropriate the sum of one hundred four thousand nine hundred dollars (\$104,900) to pave Drewsville Road and Homestead Road, and further, to authorize up to twenty-five thousand dollars (\$25,000) of this amount to be taken from current fund balance (surplus), with the remainder of no more than \$79,000 to be raised by taxation?”

Majority vote required.

This appropriation is in addition to Warrant Article #8 the operating budget.

Recommended by the Board of Selectmen.

**YES**

**NO**

**ARTICLE 4.** “Shall the Town vote to raise and appropriate the sum of One hundred thirty-seven thousand, eighty-two dollars (\$137,082) to purchase a Sterling Model L-8500 dump truck with plow and authorize the withdrawal of fifty-five thousand dollars (\$55,000) from the Capital Reserve Fund created for that purpose? The balance of eighty-two thousand eighty-two dollars (\$82,082) is to come from general taxation.

Majority vote required.

This appropriation is in addition to Warrant Article #8 the operating budget.

Recommended by the Board of Selectmen.

**YES**

**NO**

**ARTICLE 5.**“Shall the Town vote to raise and appropriate the sum of sixty thousand dollars (\$60,000), of that amount to place the sum of \$20,000 into the Highway Capital Reserve Fund established in the year 1988, and of that amount to place \$20,000 in the Fire Department Capital Reserve Fund established in the year 1992, of that amount to place the sum of \$5,000 into the Cemetery Capital Reserve Fund, of that amount to place the sum of

\$5,000 into the Police Department Capital Reserve Fund, and of that amount to place the sum of \$10,000 into the Ambulance Capital Reserve Fund?

Majority vote required

This appropriation is in addition to Warrant Article #8 the operating budget.

Recommended by the Board of Selectmen.

YES

NO

ARTICLE 6. “Shall the Town vote to raise and appropriate the sum of thirty-four thousand, three hundred dollars (\$34,300) to purchase a Simplicity 22H garden tractor with grass catcher and Kubota Model L5030HTC Tractor with snow blower, mower, front loader, and landscape rake for the DPW Parks Division?”

Majority vote required.

This appropriation is in addition to Warrant Article #8 the operating budget

Recommended by the Board of Selectmen.

YES

NO

ARTICLE 7. “Shall the Town vote to raise and appropriate the sum of fifteen thousand four hundred seventy-five dollars (\$15,475) to paint the steeple and the clock of the Alstead Historical Building?”

Majority vote required.

Recommended by the Board of Selectmen

This appropriation is in addition to Warrant Article #8 the operating budget.

YES

NO

ARTICLE 8. “Shall the Town of Alstead raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,132,857? Should this article be defeated, the operating budget shall be \$1,035,593, which is the same as last year with certain adjustments required by previous action of the Town of Alstead or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Seventy-five thousand dollars (\$75,000) to be taken from current surplus to be applied to these expenditures.

Majority vote required.

Recommended by the Board of Selectmen

YES

NO

**ARTICLE 9. "Shall the Town vote to raise and appropriate the sum of four thousand dollars (\$4,000) for the Town's Land Conservation Fund established in 1988 for the acquisition of land, easements, and development rights determined to be of significant environmental value to the Town?"**

**Majority vote required.**

**This appropriation is in addition to Warrant Article 8, the operating budget.**

**Recommended by the Board of Selectmen**

**YES**

**NO**

**ARTICLE 10. "Shall the Town raise and appropriate the sum of twelve thousand two hundred ninety-six dollars (\$12,296) to purchase and install two Digital Eye Witness In-car Cameras for the Police Department?"**

**Majority vote required**

**This appropriation is in addition to Warrant Article 8, the operating budget.**

**Recommended by the Board of Selectmen.**

**YES**

**NO**

**ARTICLE 11 "Shall the Town raise and appropriate the sum of five thousand dollars (\$5,000) for the repair of the stones and monuments in the Alstead Center Cemetery?"**

**Majority vote required.**

**This appropriation is in addition to Warrant Article 8, the operating budget.**

**Recommended by the Board of Selectmen.**

**YES**

**NO**

**ARTICLE 12 "Shall the Town authorize the Selectmen to accept the gift of the Lake Warren Dam from the Chase family?"**

**Majority vote required**

**Recommended by the Board of Selectmen**

**YES**

**NO**

**ARTICLE 13 "Shall we rescind the provisions of RSA 40:13 (known as SB 2), as adopted by the Town of Alstead on March 12, 1996 so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law?"**

**Recommended by the Board of Selectmen.**

**This article requires a 3/5 majority vote.**

**YES**

**NO**

**ARTICLE 14"Shall the Town vote to rescind the provisions of RSA 31:95-c (enacted in 1992) to restrict revenues from recycling fees for the purpose of maintenance of the recycling program. (Such revenues and expenditures are currently accounted for in a special revenue fund known as the Recycling Special Revenue Fund, separate from the general fund, and any surplus in said fund is expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund.) And further, to see if the Town will vote to create an expendable trust fund under Provisions RSA 31:19-a, to be known as the Recycling Trust Fund, for the purpose of maintaining the recycling program and other recycling related expenses, and further to raise and appropriate the sum of \$51,033.00 for this purpose?  
Majority vote required.  
Recommended by the Board of Selectmen.  
This article will not result in any new 2005 taxation.**

**YES NO**

**ARTICLE 15"Shall the Town vote to adopt Zoning Amendment No. 1, which amends the Town’s Sign Ordinance, as incorporated into Article IV(G) of the Zoning Ordinance, by requiring the lower edges of all signs which require permits to be at least six feet above grade level?  
Majority vote required.  
Recommended by the Board of Selectmen.**

**YES NO**

**ARTICLE 16"Shall the Town vote to adopt Zoning Amendment No. 2(Floodplain Management Ordinance)as proposed by the Planning Board. Amendment No. 2 amends the Town’s Floodplain Management Ordinance, which is incorporated into Article V(A) of the Zoning Ordinance, by prohibiting the Zoning Officer from issuing any permits for development within the Zone A floodway if the development would result in increased flood levels? This amendment is required by the Federal Emergency Management Agency, in order to keep the Town in conformity with the National Flood Insurance Program.  
Recommended by the Board of Selectmen.  
Majority vote required.**

**YES NO**

# TOWN OF ALSTEAD 2005 BUDGET

## EXPENSE/REVENUE SYNOPSIS

Proposed Operating Expenses	\$1,132,857
Recommended Special Warrant	<u>458,053</u>

TOTAL EXPENSES	\$1,590,910
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To be paid by residents' property taxes	\$ 838,694
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To be paid from other sources of revenue	
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Such as: Motor Vehicle Registrations	
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Interest & Penalties	
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Shared Revenues (NH)	
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Rooms & Meals Tax (NH)	
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Highway Block Grant (FED)	
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Dog licenses	
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Yield Taxes	
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Trust Funds	
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Department Income	
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State & Federal Forest Reimburse	
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Interest Income	
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Proceeds from Long Term Notes	
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Amount voted from Fund Balance	
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TOTAL REVENUES	<u>752,216</u> \$1,590,910
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1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
GENERAL GOVERNMENT			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive		47000	60897	50400	
4140-4149	Election,Reg.& Vital Statistics		26000	24308	30750	
4150-4151	Financial Administration		39150	38017	42800	
4152	Revaluation of Property					
4153	Legal Expense		15000	12316	15000	
4155-4159	Personnel Administration		106600	122861	147865	
4191-4193	Planning & Zoning		6750	6368	19217	
4194	General Government Buildings		56000	61542	73200	
4195	Cemeteries		3500	3500	3500	
4196	Insurance		20000	14776	18000	
4197	Advertising & Regional Assoc.		3200	3283	3200	
4199	Other General Government					
PUBLIC SAFETY			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police		135574	135978	135374	
4215-4219	Ambulance		40881	42911	35016	
4220-4229	Fire		50900	50484	55800	
4240-4249	Building Inspection					
4290-4298	Emergency Management					
4299	Other (Incl. Communications)		3500	1524	3500	
AIRPORT/AVIATION CENTER			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4301-4309	Airport Operations					
HIGHWAYS & STREETS			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4311	Administration		40400	39989	45300	
4312	Highways & Streets		255300	222397	274000	
4313	Bridges					
4316	Street Lighting		10000	10248	10000	
4319	Other					
SANITATION			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4321	Administration		22160	18763	27325	
4323	Solid Waste Collection					
4324	Solid Waste Disposal		61000	53497	64645	
4325	Solid Waste Clean-up					
4326-4329	Sewage Coll. & Disposal & Other					

1	2	3	4	5	6	7
Acc't. #	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuig FY (RECOMMENDED)	Appropriations Ensuig FY (NOT RECOMMENDED)
<b>WATER DISTRIBUTION &amp; TREATMENT</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4331	Administration					
4332	Water Services					
4335-4339	Water Treatment, Conserv. & Other					
<b>ELECTRIC</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4351-4352	Admin. and Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4359	Other Electric Costs					
<b>HEALTH</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4411	Administration		1000		1000	
4414	Pest Control					
4415-4419	Health Agencies & Hosp. & Other		14000	12233	14000	
<b>WELFARE</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4441-4442	Administration & Direct Assist.		300		300	
4444	Intergovernmental Welfare Pymnts					
4445-4449	Vendor Payments & Other		8700	8225	10700	
<b>CULTURE &amp; RECREATION</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4520-4529	Parks & Recreation		5500	2877	6900	
4550-4559	Library		20000	20000	25000	
4583	Patriotic Purposes		3000	846	3000	
4589	Other Culture & Recreation					
<b>CONSERVATION</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4611-4612	Admin. & Purch. of Nat. Resources		1180	1180	1200	
4619	Other Conservation					
4631-4632	<b>REDEVELOPMENT &amp; HOUSING</b>					
4651-4659	<b>ECONOMIC DEVELOPMENT</b>					
<b>DEBT SERVICE</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4711	Princ.- Long Term Bonds & Notes					
4721	Interest-Long Term Bonds & Notes					
4723	Int. on Tax Anticipation Notes		10000	7999	10000	
4790-4799	Other Debt Service					

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
CAPITAL OUTLAY			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4901	Land					
4902	Machinery, Vehicles & Equipment					
4903	Buildings					
4909	Improvements Other Than Bldgs.					
OPERATING TRANSFERS OUT			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	Sewer-					
	Water-					
	Electric-					
	Airport-					
4915	To Capital Reserve Fund					
4916	To Exp.Tr.Fund-except #4917					
4917	To Health Maint. Trust Funds					
4918	To Nonexpendable Trust Funds					
4919	To Agency Funds					
SUBTOTAL 1			1006595	977019	1126992	

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount



**\*\*SPECIAL WARRANT ARTICLES\*\***

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
	Revaluation				\$85 000	
	Purchase Dump Truck				137082	
	Capital Reserve Fund		45000	45000	60000	
	DPW Parks Tractors				34300	
	Painting Historical Steeple				15475	
	Paving				104300	
	Digital Eye Witness				6148	
SUBTOTAL 2 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	442905	XXXXXXXXXX

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

"Individual" warrant articles are not necessarily the same as "special warrant articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
	Repair Cemetery Stones				\$5 000	
	Land Conservation Fund				4000	
	Defibrillator		15000	14703		
	Town Hall Renovation		20000	20000		
	Recycling Special Revenue Fund		13500	7161		
	Gnffin Hall Bndge		46500	46500		
	Town Forest		1000	1000		
SUBTOTAL 3 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	9000	XXXXXXXXXX

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes				
3180	Resident Taxes				
3185	Timber Taxes		15000	11888	15000
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		28000	66600	25000
	Inventory Penalties				
3187	Excavation Tax (\$ 02 cents per cu yd)		325	139	100
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits		10	10	10
3220	Motor Vehicle Permit Fees		250000	257175	250000
3230	Building Permits		1000	1100	1000
3290	Other Licenses, Permits & Fees		5000	6237	5000
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		13000	13654	13000
3352	Meals & Rooms Tax Distribution		65000	65990	65000
3353	Highway Block Grant		78000	78805	83102
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		4	4	4
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments				
3409	Other Charges				
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property				
3502	Interest on Investments				
3503-3509	Other				

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds		1000	1000	55000
3916	From Trust & Agency Funds		55000	58348	55000
OTHER FINANCING SOURCES			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
3934	Proc. from Long Term Bonds & Notes				
	Amount VOTED From F/B ("Surplus")				185000
	Fund Balance ("Surplus") to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			524839	568111	752216

**\*\*BUDGET SUMMARY\*\***

	Prior Year	Ensuing Year
SUBTOTAL 1 Appropriations Recommended (from page 4)	1006595	1126992
SUBTOTAL 2 Special Warrant Articles Recommended (from page 5)	45000	442905
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 5)	89364	9000
TOTAL Appropriations Recommended	1140959	1578897
Less: Amount of Estimated Revenues & Credits (from above)	524839	752216
Estimated Amount of Taxes to be Raised	616120	826681

# STATE OF NEW HAMPSHIRE

## TOWN OF ALSTEAD

To the inhabitants of the Town of Alstead in the County of Cheshire, in said State qualified to vote in Town affairs:

You are hereby notified to meet at the Municipal Building in said Alstead on Tuesday, the 18<sup>th</sup> day of January, next at 7:00 PM for public hearing on the proposed operating budget and the Town Meeting warrant.

The first session will be held on Tuesday, the 8<sup>th</sup> day of February, 2005 at 7:00 PM at the Town Hall for final explanation, discussion, or amendment, if necessary, of the articles on the warrant.

The final session of the annual Town Meeting will be held at the Town Hall on Tuesday, the 8<sup>th</sup> day of March, 2005 for the election of town officers and for voting by ballot on all warrant articles. The polls will be open on Tuesday, March 8<sup>th</sup>, from 10:00 AM until 7:00 PM.

Article 1: To choose all necessary Town Officers for the ensuing year.

Article 2: To see if the Town will raise and appropriate up to eighty-five thousand dollars (\$85,000) for the revaluation of the municipality. This sum is to come from Fund Balance (surplus) and no amount to be raised from taxation.  
Recommended by the Board of Selectmen.

Majority vote required.

This article will not result in any new 2005 taxation.

Article 3: To see if the Town will raise and appropriate the sum of one hundred four thousand nine hundred dollars (\$104,900) to pave Drewsville Road and Homestead Road; and further, to authorize up to twenty-five thousand dollars (\$25,000) of this amount to be taken from current fund balance (surplus), with the remainder of no more than \$79,900 to be raised by taxation.  
Recommended by the Board of Selectmen.

Majority vote required.

This appropriation is in addition to Article 8, the operating budget.

Article 4: To see if the Town will vote to raise and appropriate the sum of One hundred thirty-seven thousand, eighty-two dollars (\$137,082) to purchase a Sterling Model L-8500 dump truck with plow and authorize the withdrawal of fifty-five thousand dollars (\$55,000) from the Capital Reserve Fund created for that purpose. The balance of eighty-two thousand, eighty-two dollars (\$82,082) is to come from general taxation. Recommended by the Board of Selectmen.

Majority vote required.

This appropriation is in addition to Warrant Article 8, the operating budget.

Article 5: To see if the Town will raise and appropriate the sum of sixty thousand dollars (\$60,000) of that amount to place the sum of \$20,000 into the Highway Capital Reserve Fund established in 1988, of that amount to place the sum of \$20,000 into the Fire Department Capital Reserve Fund established in 1992, of that amount to place the sum of \$5,000 into the Cemetery Capital Reserve Fund, of that amount to place the sum of \$5,000 into the Police Department Capital Reserve Fund, and of that amount to place the sum of \$10,000 into the Ambulance Capital Reserve Fund. Recommended by the Board of Selectmen.

Majority vote required.

This appropriation is in addition to Article 8, the operating budget.

Article 6: To see if the Town will raise and appropriate the sum of thirty four thousand, three hundred dollars (\$34,300) to purchase a Simplicity 22H garden tractor with grass catcher and a Kubota Model L5030 HTC Tractor with snow blower, mower, front loader, and landscape rack for the DPW Parks Division. Recommended by the Board of Selectmen.

Majority vote required.

This appropriation is in addition to Warrant Article 8, the operating budget.

Article 7: To see if the Town will raise and appropriate the sum of fifteen thousand four hundred seventy-five dollars (\$15,475) to paint the steeple and the clock of the Alstead Historical Building. Recommended by the Board of Selectmen.

Majority vote required

This appropriation is in addition to Warrant Article 8, the operating budget.

Article 8: Shall the Town of Alstead raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,126,992? Should this article be defeated, the operating budget shall be 1,035,593, which is the same as last year with certain adjustments required by previous action of the Town of Alstead or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Seventy-five thousand dollars (\$75,000) to be taken from current surplus to be applied to these expenditures.

a. Executive	\$ 50,400.00
b. Election, Registration & Vitals	30,750.00
c. Financial Administration	42,800.00
d. Legal Expense	15,000.00
e. Personnel Administration	147,865.00
f. Planning & Zoning	19,217.00
g. General Government Buildings	73,200.00
h. Cemeteries	3,500.00
i. Insurance	18,000.00
j. Advertising & Regional Assoc.	3,200.00
k. Police	135,374.00
l. Ambulance	35,016.00
m. Fire & Forest Fire.	55,800.00
n. Communications	3,500.00
o. Highways & Streets	319,300.00
p. Street Lighting	10,000.00

q.	Sanitation/Solids Waste	91,970.00
r.	Health Agencies	15,000.00
s.	Welfare/Direct Assistance	11,000.00
t.	Parks & Recreation	6,900.00
u.	Library	25,000.00
v.	Patriotic Purposes	3,000.00
w.	Conservation Commission	1,200.00
x.	Interest on T.A.N.'s	10,000.00

Majority vote required.

Recommended by the Board of Selectmen

Article 9: To see if the Town will raise and appropriate the sum of four thousand dollars (\$4,000) for the Town's Land Conservation Fund established in 1988 for the acquisition of land, easements, and development rights determined to be significant environmental value to the Town. Recommended by the Board of Selectmen.

Majority vote required.

This appropriation is in addition to Warrant Article 8, the operating budget.

Article 10: To see if the Town will raise and appropriate the sum of six thousand one hundred forty-eight dollars (\$6,148) to purchase and install the Digital Eye Witness In-car Camera for the Police Department. Recommended by the Board of Selectmen.

Majority vote required.

This appropriation is in addition to Warrant Article 8, the operating budget.

Article 11: To see if the Town will raise and appropriate the sum of five thousand dollars (\$5,000) for the repair of the stones and monuments in the Alstead Center Cemetery. Recommended by the Board of Selectmen.

Majority vote required.

This appropriation is in addition to Warrant Article 8, the operating budget.

Article 12: To see if the Town will authorize the Selectmen to accept the gift of the Lake Warren Dam from the Chase family. Recommended by the Board of Selectmen.

Majority vote required.

Article 13: Shall we rescind the provisions of RSA 40:13 (known as SB2), as adopted by the Town of Alstead on March 12, 1996 so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions, but only for which the official ballot is required by state law? Recommended by the Board of Selectmen.

This article requires a 3/5 ballot vote.

Article 14: To see if the Town will vote to rescind the provisions of RSA 31:95-c (enacted in 1992) to restrict revenues from recycling fees for the purpose of maintenance of the recycling program. (Such revenues and expenditures are currently accounted for in a special revenue fund known as the Recycling Special Revenue Fund, separate from the general fund, and any surplus in said fund is expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund.) And further, to see if the Town will vote to create an expendable trust fund under the Provisions RSA 31:19-a, to be known as the Recycling Trust Fund, for the purpose of maintaining the recycling program and other recycling- related expenses, and further to raise and appropriate the sum of \$51,033 for this purpose. Recommended by the Board of Selectmen.

Majority vote required.

Explanation: The effect of this article will be to stop the existing practice of putting recycling revenues automatically into a special revenue fund separate from the general fund. In the future recycling revenues will be placed into the general fund, subject to the normal budgeting process. The amount currently in the Recycling Special Revenue Fund (\$51,033) will be placed in a trust fund for recycling purposes, with its expenditure subject to future votes of the Town.



Article 15: To see whether the Town will vote to adopt Zoning Amendment No. 1, which amends the Town's Sign Ordinance, as incorporated into Article IV(G) of the Zoning Ordinance, by requiring the lower edges of all Signs which require permits to be at least six feet above grade level. Recommended by the Board of Selectmen.

Majority vote required.

Article 16: To see whether the Town will vote to adopt Zoning Amendment No. 2 (Floodplain Management Ordinance) as proposed by the Planning Board. Amendment No. 2 amends the Town's Floodplain Management Ordinance, which is incorporated into Article V(A) of the Zoning Ordinance, by prohibiting the Zoning Officer from issuing any permits for development within the Zone A floodway if the development would result in increased flood levels. This amendment is required by the Federal Emergency Management Agency, in order to keep the Town in conformity with the National Flood Insurance Program. Recommended by the Board of Selectmen.

Majority vote required.

Given under our hands and seals this 31<sup>st</sup> day of January, in the year of our Lord Two Thousand Five.

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William H. Moran, Chairman

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Matthew D. Saxton

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Joel C. McCarty

## INVENTORY OF PROPERTY VALUES

	<u>2003</u>	<u>2004</u>
Land	\$24,663,040	\$24,509,095
Buildings	\$58,255,970	\$59,328,097
Public Utilities		
Less Elderly & Blind Exemptions	40,000	145,000
Net Assessed Valuation	\$79,036,610	\$79,950,092
Taxes Committed to Tax Collector		
Town Property Taxes Assessed	\$ 2,801,464	\$ 2,794,713
Less War Service Credit	7,700	7,700
Net Property Tax Commitment	2,793,764	2,787,013
Tax Rate	35.55	35.06
Net School Apportionment	\$ 1,561,832	\$ 1,518,244
County Tax Assessment	299,772	235,398

## SCHEDULE OF TOWN PROPERTY

Town Hall/Offices Furniture & Equipment	\$ 37,000
Library Furniture & Equipment	30,000
Police Dept. Furniture & Equipment	45,000
Fire Department Equipment	432,050
Park Equipment	8,000
Cemetery Equipment	7,000
Highway Department Equipment	368,000

# TOWN OF ALSTEAD

## INVENTORY OF TOWN PROPERTY

MAP	LOT	LAND VALUE	BUILDING VALUE	TOTAL VALUE	IDENTIFICATION LOCATION
10	08-0A	14,400.		14,400.	Parking lot across Vilas Pool
11	01	25,900.	119,200.	145,100.	Town Hall Center Fire Station
11	22	28,800.	217,000.	245,800.	Shedd Porter Memorial Library
11	91	12,900.	15,600.	28,500.	Transfer Station
11	101	25,900.	70,200.	96,100.	Maybelle Still Historical Society Bldg.
11	130	6,400.		6,400.	Old Masonic Lot - entrance to Millot Green
11	135	25,200.	4,700.	29,900.	Millot Green park
18	8	16,000.		16,000.	Arch Pond
21	42	80,000.		220,200.	Arch Pond
25	12	55,000.	118,400.	173,400.	Highway Building
11	2	800.		800.	Off Hill Road
30	118	8,700.		8,700.	Pleasant St.
30	15	100.		100.	Warren Monument
30		1,500.		1,500.	Forest Road
30	22	57,600.		57,600.	Lake Warren Boat Landing (State Controlled)
34	19A	2,700.		2,700.	Shadowland lot
40	4C	1,500.		1,500.	Pratt Road
11	23	6,100.		6,100.	Parking area, corner Rte. 123 & River St.
11	134	25,000.	374,500.	399,500.	Spahr building
10	8	22,100.	257,300.	279,400.	Vilas Pool
61	1	94,900.		94,900.	Wellman Pond
31	18	6,700.	143,200.	149,900.	East Alstead Fire Station

## ALSTEAD ROADS

63.25 miles of maintained roads  
14.9 miles are State maintained, all paved.  
(Routes 12A, 123, and 123A)  
48.35 miles are Town maintained.  
31.15 dirt  
17.20 paved

Starting in 1996 David Crosby, Road Agent, developed a Ten-Year Paving Plan. He divided the Town's paved roads into 10 segments and planned to do one segment of paving each year in a recurring cycle. This process of regular paving represented the most cost effective method of maintaining these roads. Each segment could be competitively bid in advance, coordinated with adjoining Towns where appropriate for further economies, and maintained with a simple top coating (avoiding the need for expensive rebuilding projects).

Unfortunately, this plan has not been consistently implemented, and now two of the segments will require a full, and much more expensive, rebuilding effort. It is hoped that the Revised Ten-Year Paving Plan outlined below will be approved, followed as outlined, and kept on schedule. As a point of comparison, the State-maintained paved roads in Alstead have been resurfaced on average every seven years.

### REVISED TEN-YEAR PAVING PLAN

<u>WORK DONE TO DATE</u>			
<u>YEAR</u>	<u>SEGMENT</u>	<u>LOCATION</u>	<u>MILEAGE</u>
PRE-1997	1	Pleasant Street, Vilas Road, and Prospect Street	.9 miles
1997	2	North Road and Gilsum Mine Road to Pine Cliff Road	2.1 miles
1998	3	Gilsum Mine Road from Pine Cliff Road to ledge corner	1.4 miles
1999	4	Gilsum Mine Road from ledge Corner to Gilsum line and Baine Road	1.45 miles
2000	5	Walpole Valley Road and March Hill Road	2.6 miles

2001		NO PAVING	
2002	6	Alstead Village & Parking Lots, Fire Station/Town Hall, Library Avenue, Summer Street, and Hill Road to Cook Hill	2.35 miles
2003		NO PAVING	
2004		NO PAVING	
<b><u>WORK TO DO</u></b>			
2005	7	Drewsville Road and Homestead Road	1.3 miles
2006	8	Hill Road (from Cook Hill to 12A)	1.7 miles
2007	9	Rebuild and Surface Thayer Brook Road and Corbin Road	2 miles
2008	10	Rebuild and surface Pine Cliff Road and Cooper Hill Road	1.4 miles

Beginning in 2009, each of the ten paved segments would be resurfaced in the order listed above, one segment in succession each year with a simple top coating until completed in 2018. This cycle would be repeated and continued for the future, thus fulfilling a true **TEN-YEAR PAVING PLAN**.

# TOWN OF ALSTEAD CAPITAL IMPROVEMENTS PLAN

2005	2006	2007	2008	2009
Highway Capital Reserve \$20,000	Highway Capital Reserve \$20,000	Highway Capital Reserve \$20,000	Highway Capital Reserve \$20,000	Highway Capital Reserve \$20,000
Fire Dept Capital Reserve \$20,000	Fire Dept Capital Reserve \$20,000	Fire Dept Capital Reserve \$20,000	Fire Dept Capital Reserve \$20,000	Fire Dept Capital Reserve \$20,000
Highway Dump Truck \$137,000 Take 55,000 From Capital Reserve	Fire Tanker \$180,000 Take \$55,000 From Capital Reserve	Cooper Hill Culvert \$45,000	Highway Dump Truck \$150,000 Take 60,000 From Capital Reserve \$90,000	Highway Truck \$65,000 Take 20,000 From Capital Reserve \$45,000
Paint Steeple \$15,000		Police Crusier \$26,000		
Cemetery Capital Reserve \$5,000	Cemetery Capital Reserve \$5,000	Cemetery Capital Reserve \$5,000	Cemetery Capital Reserve \$5,000	Cemetery Capital Reserve \$5,000

## **2004 Annual Report Alstead Board of Selectmen**

The Selectmen designated Bill Moran as Chairman of the Board for 2004, and, with the re-election of Joel McCarty, moved forward with the business of the Town.

The immediate challenge before us was to make a plan to operate the Town on the Default Budget. The General Operation Budget failed very narrowly by a vote of 229 for, and 244 against.

We faced unavoidable increases in health insurance, major election year expenses, contracted legal fees, licensed computer software and its associated support, and fuel costs, as well as emergency repair expenditures to rebuild the washout of Griffin Hill.

In combination, we needed to save about \$80,000 from other line items in the operating budget. So, we called the Department Heads together, and laid out the task. Among us, we identified things that, given the budget restraints, had to be done without. This was a beginning. We further charged each Department head to think in terms of underspending 2003's budget by 8%. We told David Crosby, the Road Agent, that we were looking for more like 15% of his budget (it being the biggest department).

We will say here what we've communicated to the Department Heads many times in the course of 2004: We are pleased and proud to work with people who are so cooperative, and who are cogent of the fact that we serve the public's interest with whatever funds are authorized, and without significant complaint. Thank you everyone!!

We economized all year. We reduced staff at the Highway Department and the Police Department. We cut a day at the Transfer Station. We prepared for the possibility of lots of snow beginning in November, which can eat up a small fortune in overtime, every penny of which is well deserved by our dedicated highway crew. We venture to say that there are not many in Town who would want their winter work schedule!

To keep a constant eye on the \$, we had the great help of a computer program that can, at a moment's notice, grind out a document listing what has been spent to date, and what funds remain, in any of the few hundred lines of the budget. We were in this way able to adjust spending patterns to stay within the default budget.

At the beginning of December we were in a position to let loose the reins on what of the appropriation remained. We invited the Department Heads to tell us what they needed most. Those things, for which there was money left in their individual department's appropriation, we authorized. In the Highway Department, the things that David had held off on were impossible due to the passing of the summer/fall work season, as the ground had frozen. We agreed to buy the gravel for the 2004 projects that had been put off. These projects will be accomplished in 2005. Look for noticeable improvement in the crummiest section of your dirt road this summer!

The Supreme Court ruling on the school district funding formula was disappointing. We will move on from here.

The Elderly Housing Project has completed the Site Plan Review process overseen by the Planning Board! Construction is planned for the spring.

A new computer system was installed in the Municipal Offices. Technical support for the previous system was needed often, and was hard to find and often ineffectual. The new system is, so far, very satisfactory. We can't imagine how an office as busy as this one could possibly operate without this tool, which, 20 years ago, we all did without just fine. How did we get to this totally computer-dependent age?

The Annual Alstead Festival--held each July on the last full weekend--was again a greatly satisfying success. Matt especially enjoyed the jazz band that had the electric accordion set to sound like a 9' grand piano. Some technology can be wonderful! This undertaking requires many volunteers, and without them, would be impossible. Thanks to all who make it happen! Anyone wishing to help plan and organize this event should contact Lisa Bingham at 835-2038 or Melissa Lessard at 835-7817.

Vilas Pool is a tranquil spot, like the good old days of summer. Brad and Kitty Kmiec are the overseers of programs for kids and their parents, and generally keep the place up. The pool opens to all about the 4<sup>th</sup> of July. When did you last have a family picnic under an enormous pine tree?

Last fall's election was of great interest to all. Alstead has 1343 registered voters. 111 registered for the first time (in Alstead) on election day. Registered voters are, each of them, people who have decided that voting is important enough to them to sign up with the Supervisors of the Checklist at published times or at the Town Hall on an election day, or at the Town Clerk's Office so that they may vote in Alstead. Last fall 1087 of the 1343 registered voters voted their preferences for state and national offices. 1087! A record-breaking turnout!! We are proud to represent a Town whose people care so much. Here, now, is the "but": The typical Town election, in the spring, draws fewer than 600 voters. We are puzzled by the difference.



500 or so Alsteadians voted last fall, but did not vote last spring (1087--600). The Selectmen wish to make the case that the issues we consider each winter and vote on each March make a considerable impact on our daily lives—more so than anything that gets ground out by Congress or the White House. The large over-arching national and global issues are important, for sure. But our getting up in the morning, getting the kiddos to school, getting to work, cooking supper, and paying attention to however it is that we spend our spare time will be more affected by our votes at the Town level in March, than anything we vote on at a state and national level in November.

So, you 500 or so, Please, please vote on March 8, 2005. It is truly worth your time!

The Selectmen will be sending information concerning the proposed operating budget and accompanying Warrant Articles shortly, and to every mailbox, so that everyone can be an informed voter. We thank the 84 Townspeople who came to the Deliberative Session on February 8! (the Pot Luck supper preceding the meeting was fun and tasty!) But 84 souls out of the 1343 possible is a poor turnout by any measure.

Again we offer our congratulations and thanks to the townspeople who contribute in any way to the pleasant community which we call Home. What would Alstead be like without each other?

We are privileged to serve, and grateful to feel so well supported.  
Thanks, all!

Alstead Board of Selectmen

William H. Moran, Chairman  
Matthew D. Saxton  
Joel C. McCarty

## **2004 Annual Report Alstead Police Report**

Dear Board of Selectmen and Residents:

Chief Christopher Lyons and Lieutenant Robert Bromley cover the town 113 hours per week while New Hampshire State Police, Troop C takes on-call 55 hours per week. Secretary Michele Koson works 20 hours per week in the station Monday through Thursday 8 AM to 1 PM. Animal Control Officer Russ Pope handles animal complaints and dog licensing part-time.

Sgt. Phyllis Siani resigned in April to take a job working for the Lebanon Police Department as a dispatcher. We wish her well in her new position and thank her for starting the Kids and Cops Program.

Elmer Moore retired from his position as school crossing guard. He did an excellent job and will be missed. Thank you Elmer for many years of dedicated service.

Kathy Knicely and Karen Plaisted attended crossing guard school this summer in Concord and have been performing well throughout the school season. Please make sure you drive slowly in the school zone for their safety as well as the children's.

Officer Bromley was promoted to Lieutenant in May due to his experience and professionalism. I can count on Lt. Bromley to run the department smoothly in my absence.

In January, the department purchased its first Taser to help with officer safety, since back-up in northern Cheshire County and southern Sullivan County isn't always readily available. The Taser is a non-lethal weapon and will help reduce liability in potential excessive force suits.

Hans Waldmann became the department's first VIP, Volunteer in Policing. Hans takes the cruisers for maintenance at the dealer and radio shop, assists us with security at events like the Alstead Festival and Halloween, and runs paperwork to the regional prosecutor and court. Hans, thank you for all of your support throughout the year.

I enjoyed working with Director of Public Works, David Crosby, the Alstead Conservation Commission and everyone else who volunteered to help with the Town clean-up in May. I hope to participate again this coming year. Please get involved and ask others to join; it's an easy way to clean up our Town in one day. We even provide the bags and roadside pick up.

Lt. Bromley and I are maintaining our first responder certifications and attend Alstead Ambulance training when time permits.

The department purchased a used HAM radio, as a back-up means of communications should something happen to our repeater system or Cheshire County Communications. Both Lt. Bromley and Hans Waldmann are HAM radio operator licensed. The department is now capable of communicating with every Town department should a crisis arise. This is especially important since Homeland Security has become such a concern.

I want to thank Rod Bouchard of Digital Computer Services of New England for donating many hours of trouble shooting, research, and the set up of new department computer equipment and training. Rod has brought us up to date to make us more efficient and on the cutting edge in law enforcement.

Alstead joined the towns of Chesterfield, Hinsdale, Marlborough, Sullivan, Swanzey, Troy, and Walpole in the Regional Prosecutor Program on December 1. This advancement has already proven effective by keeping us in town more, and our conviction rate is at an all time high.

Even though the department has only two full-time police officers, we average covering the town 113 of 168 hours per week. Each officer takes on-call for 33 hours every other week. Being on-call means the officer must be able to respond to an emergency within a reasonable amount of time, can't leave home or the immediate area and can't consume any alcoholic beverages.

Cota & Cota Oil made a generous donation to help maintain our cruiser AED's and first responder kit bags. Thank you, Cota & Cota, for being so supportive.

In September, the department received a grant for \$234.00 from the Bulletproof Vest Partnership Program to help purchase a new vest for Lt. Bromley.

I will be seeking a couple of grants through the New Hampshire Safety Agency in Concord for the Federal Fiscal Year 2006. These grants assist New

Hampshire police departments with the purchase of equipment, funding of personnel and support of programs related to highway safety.

The police department brought in \$195.00 from report fees, \$814.00 in fines from Keene District Court and \$300.00 from selling an old radar unit. These monies all went back into the Town’s general fund.

**Case Activity Statistics**

Criminal Related Incidents	139
Non-Criminal Related Incidents	388
Adult Arrests	25
Juvenile Arrests	3

New Hampshire State Police, Troop C handled 167 calls for service in Alstead while on-call.

**Traffic Activity Statistics**

Written Warnings Issued	405
Citations Issued	82
Motor Vehicle Accidents	16

Speed and defective tires continue to be major contributing factors in our motor vehicle accidents.

Please feel free to stop by the station with any concerns or questions. Everyone is always welcome to see the station and its equipment that serves Alstead.

Respectfully submitted,  
Chief Christopher J. Lyons

## **2004 Annual Report Town Clerk/Tax Collector**

Please note that 1991 cars and up require a title to be registered. If you purchase vehicles in this age bracket from an individual make sure they have the title.

For older vehicles - in addition to the bill of sale you need one of the following documents:

- a. Previously issued N.H. Registration.
- b. Valid Out of State Title.
- c. Verification of VIN (Form 19A).

If you have any question regarding a new registration, you may call the office. It is important to have the proper paperwork. I can process renewal registrations by mail if necessary. Please call for the amounts due. No signature is required.

The merge with the state motor vehicle system has been delayed due to problems in the system. One problem we have is the state offices close exactly at 4:15 and there is no assistance for problems that may arise.

My deputy Molly moved out of state and I do thank her for many years of service to the town. I wish her well in her new surroundings.

We changed hours in July and plan to keep these hours at least for a full year trial. As to be expected there are some that like the new hours and some that would like the old hours back. I will monitor the situation and try to decide changes based on what the people want.

Hours of operation are: Mon. Tues. Wed. 8am-4pm  
Thursday 8am-6pm  
Closed Friday

Regarding taxes I again emphasize that one can pay whatever they are able to at any given time. To avoid interest charges it

is to the taxpayers benefit to pay as much as you can.

Remember that dog licenses are to be renewed by April 30.

In last years report a birth was not listed and we would like to acknowledge the birth of Leif Alstead Harvey born 03/24/03 to Emily Cartwright and Mark Harvey.

I thank you for your support this year.

Respectfully submitted,

Gloria Seddon

### **2004 Annual Report Alstead Cemetery Commission**

During the past year routine raking, mowing and trimming were performed at all the Cemeteries. Lots were also landscaped and reseeded as needed.

An article has been added to the warrant for the purpose of repairing broken monuments at the Alstead Center Cemetery.

Thanks to the crew that helps to maintain our seven Cemeteries.

Respectfully submitted:  
Alstead Cemetery Commission

Roberta Young  
Reginald Clark  
Bruce Bellows

## **2004 Annual Report Alstead Highway Department**

The bridge job on Griffin Hill was done in early summer. It took two weeks and one day from start to finish. The job was done by Frank Whitcomb Construction and the Alstead Highway Department in a joint effort.

There was no striping, sweeping, or paving done in order to meet the default budget. The Highway Department was also able to buy very little gravel for road maintenance. The same went for obtaining sand for the winter months.

The Highway Department did one hundred sixty hours of roadside mowing. This effort didn't get the whole town done, and took about six weeks due to all the rain.

The Highway Department had one person resign. He was not replaced, again due to budget restraints.

The Highway Department spent two days pulling logs and stumps out of the bottom of Vilas Pool. The logs and stumps were blocking the gate to drain the pool.

The Highway Department also poured a concrete pad at the Transfer Station for the new building. The new building was moved from Pratt Road to the Transfer Station for the Thrift Shop. The new building is 24' x 24'. It was moved in six pieces on two trucks belonging to R. L. Balla, Inc.

David Crosby  
Road Agent

## DEDICATION



**Doris Dustin**

**We dedicate the Alstead Library Reports of 2004 in loving memory of Doris Dustin, Librarian at the Shedd-Porter Memorial Library, 1977-1993. One of the first telephone operators in Alstead, as well as a dedicated member of the Alstead Historical Society, Doris loved and found joy in her family and her many cats like “Mr. Tim”. She assisted people researching their genealogy and shared her love of books with many library readers, especially the children of the Alstead Primary School. She enjoyed a good discussion about everything from sports to politics to the latest scandal! We honor her outstanding service to Alstead and its residents. We’ll miss you, Doris!**



## **2004 Annual Report Shedd Porter Memorial Library**

This past year has been a banner year in the growth of materials that are available to our readers. Speaking of banners—have you seen our “OPEN” banner hanging from the book drop? We’ve had nothing but positive compliments about it.

We applied for and received a grant of \$4,900 from the Sidore Foundation. We were able to purchase 52 books on tape, a new World Book Encyclopedia, and are in the process of having new bookcases made. We are also starting a CD collection.

“Check Out a Hero” was the theme for this summer’s reading program. We learned about all kinds of heroes, but our emphasis was on Lewis & Clark. Thanks to author Michael J. Daley who taught us about solar energy and helped us make solar s’mores. Delicious! Thanks to EMT Tom Fredriksen for his tour of the EMS truck. Thanks, to Betsy Bennett from the Nature Museum in Grafton, Vermont and her program Sense of Skulls.” Thanks to Kim MacDonald for teaching us how to do origami. Thanks to our storytime readers: Erin Heidorn, Jane Hutton, Mallory Fredriksen, Mary Lou Huffling, and Bob Cunniff.

Thanks to all the many people who have made donations to the library: Mrs. Lora Whitton of Sarasota, Florida; Miss Catherine MacDonald for the Marquis George MacDonald Foundation of New York; Mr Frank Caruso of Cos Cob, Connecticut; the Lufkin Family; Mr. Ward Archer and friends of California; the Maltby Family of NYC; Bob Cunniff of Galloway Tours and Services; and Norman Ussery of Acworth. A special thanks to all of you who made donations in memory of Doris Dustin and Edith Chase. Thanks to Heidi Hernes for the dollhouse to raffle.

Ken Burns and Dayton Duncan, authors of Lewis & Clark donated a signed copy to our Summer Reading Program. It was won in a raffle by Colleen Heidorn. To help jump start our CD collection, Ken Burns donated 22 CDs from his PBS Special “Jazz.”

Thanks to my assistant, Peggy Fullam, for all her help. Thanks also to the Trustees and the people of Alstead and Langdon for their continued support.

Sincerely,  
Julia Cunniff  
Librarian

## **2004 Annual Report Alstead Library Trustees Report**

It has been a good year for the library. One of the highlights was receiving the full amount of our grant application to the Saul O. Sidore Memorial Foundation. The library received \$4,900 to start a books-on-tape collection and a musical CD collection, build new shelving, and replace the 2000 edition World Book Encyclopedias with an updated set. We feel very fortunate to have received this grant money and hope these items make the library even more enjoyable for everyone.

Building maintenance discussions top most of our monthly meetings. Our almost 100-year old building is showing its age, with leaks being our biggest concern. Over the summer we met with the NH State Architect of Historical Buildings, two separate roofing companies, and two masons. From these meetings, we determined that our historic building is doing very well. Although copper roofs don't usually last more than 100 years, all the experts agreed that ours was in excellent shape for its age and should last another 15 to 20 years if we keep with our current maintenance plan.

Other building maintenance in 2004 consisted of installing a new roof drain in the sub-roof and hiring a mason for pointing repairs to patch up some spots where moisture had been seeping into the building. More pointing, roof maintenance, and outside painting work is on tap for 2005, which is why our building expenses have increased this year.

The trustees would like to express our condolences to the family of Doris Dustin, who passed away recently. Doris served as librarian from 1977 to 1994 and played an important role in bringing the library to where it is today.

If anyone has any new or used books, videos, compact discs, or books on tape they would like to donate, please bring them to the library, Wednesday 12-4, 6-8; Thursday 12-6; or Friday 12-6. As always, any requests and suggestions on how the library can better serve you are welcome. The trustees meet on the first Wednesday of the month from 5:30-7:00pm at the library.

We wish to thank Julia Cunliffe, our librarian, for her dedication and hard work. She is responsible for making our library a welcoming place with a wonderful selection of reading and listening material for people of all ages.

Sincerely,  
Erin Heidorn, Chairman  
Mary Lou Huffling, Treasurer  
Carol Renzelman, Secretary  
David Vincent  
Jeanna Genest-Fay

## **2004 Annual Report Alstead Ambulance Department**

The Alstead Ambulance had another busy year with 130 calls for service.

We are proud that we have four members who became EMT-B's. We also had one member receive a first responder (FR) license, and one member became an intermediate EMT.

We want to thank the Alstead citizens for the purchase of the new Zoll defibrillator in 2004. We also purchased a new stair chair with grant money this year.

We appreciate the money donated by many citizens. With this money we were able to purchase winter jackets and rain coats for our active members.

We now have ten active members in the Alstead Ambulance Department, dedicating their time and efforts to serve this community.

EMT-B	Tom Fredriksen-Captain
EMT-I	Downey Page
EMT-I	Joe Holmes
EMT-B	Jack Michnovez
EMT-B	Anton Elbers
EMT-B	Bobbie Wilson
EMT-B	Mike Hawkins
EMT-B	Jodi Kercewich
FR	Mike Kercewich
FR	Kim Kercewich

Respectfully Submitted,  
Tom Fredriksen  
Captain

## 2004 Annual Report Alstead Fire Department

Its been another busy year for the Alstead Fire Department with an increase in structure fires in town, and a heavy training schedule for our members. Four members of the Fire Department completed First Responder emergency medical training and five firefighters have completed the 240 hour Firefighter Level I training program. Support for the Fire Department has never been stronger. I would like to thank the families of our firefighters for their sacrifices; having a loved one commit to long training hours, middle of the night calls and monthly meetings and drills is not easy, especially given the responsibilities of work and family life. We have also enjoyed great support from the community, the Board of Selectmen, and the other fire departments we work with through Mutual Aid agreements. We received the donation of a portable generator, made in the name of former member Howard Goss by his friend Paul Walker of Florence, Mass. Finally, we have received over \$115,000 in Federal Government grants over the past 4 years, enabling us to update old equipment and expand our goals of personnel protection and community safety.

In 2004, we sadly marked the passing of former Chief Carrol "Timer" Hatch and Captain Delinda "Dee" Campbell and auxillary member Hattie Whipple. Long-time members of the department, they made great contributions and worked hard to protect the lives and property of the people of Alstead.

### Activity Report 2004

Meetings	12	Chimney Fires	2
Drills	12	Illegal Burns	5
Mutual Aid to neighboring towns	12	Furnace/Water heater problems	2
Structure Fires	7	Smoke Investigations	3
Rekindles	4	Tractor Rollovers	1
Motor Vehicle Accidents	9	Car Fires	1
Rescue (assist ambulance)	6	Water in Cellar	1
Trees/wires down	5		
Electrical problems	3	CAT SHOCK	3
Alarm sounding	2	(H.S. drunk driving simulation)	

Respectfully Submitted,  
Kim J. Kercewich, Chief

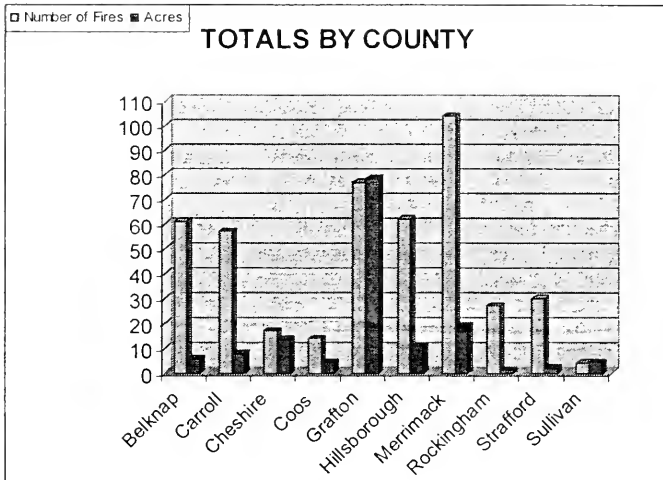
## Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands cooperate to reduce the risk of wildland fires in New Hampshire. To help us assist you, contact your local Forest Fire Warden or Fire Department to find out if a permit is required before doing ANY outside burning. A fire permit is required for all outside burning unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 1-800-498-6868 or [www.des.state.nh.us](http://www.des.state.nh.us) for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information contact the Division of Forests & Lands (603) 271-2217, or online at [www.nhdf.org](http://www.nhdf.org).

This last year was fairly wet throughout the spring and summer months, however we finished the season with an active fall fire season. In order to meet an increased demand for services, the Forest Protection Bureau was reorganized into three regions with smaller Forest Ranger Districts and over the last several years we have added two Forest Rangers. The fifteen state fire towers were the first to report on many fires throughout the state and they completed many other projects on the low fire danger days. The state implemented a program called Tower Quest to help citizens learn about fire towers and the need to protect New Hampshire's forest resources. The United States celebrated Smokey Bear's 60<sup>th</sup> birthday in 2004, and celebrations were held throughout the state. Please help Smokey Bear, your local fire department and the state's Forest Rangers by being fire smart and fire safe!

## 2004 FIRE STATISTICS

(All fires reported as of November 18, 2004)



### CAUSES OF FIRES REPORTED

### Total Fires

#### Total Acres

Arson	15	2004	462
147			
Campfire	41	2003	374
100			
Children	12	2002	540
187			
Smoking	19	2001	942
428			
Debris	201		
Railroad	1		
Equipment	5		
Lightning	5		
Misc.*	163	(*Misc.: power lines, fireworks, electric fences, etc.)	

**ONLY YOU CAN PREVENT WILDLAND FIRE**

## **2004 Annual Report Alstead Conservation Commission**

The Alstead Conservation Commission meets on the first Wednesday of each month at 5 PM at the Municipal Office (half an hour earlier to accommodate a later meeting of the Historical Society). We invite all interested residents to our meetings and welcome your insight and input.

The warrant article to establish a Town Forest on the town owned 79 acres around Newell Pond, initiated by the Conservation Commission, was accepted by town vote in March. A forest management plan has been completed by Peter Rhoades to enhance wildlife habitat, maintain the forest, and encourage outdoor recreation.

In April, we received the 2003 Tree City Re-certification for the Town. At the Arbor Day celebration at Vilas Primary School the Conservation Commission received a new Tree City flag, stickers for the signs denoting Alstead's second year status and a year attachment for the plaque. A sugar maple tree was planted to honor Howard Weeks' service to the Alstead community for the past 15 years on the Conservation Commission. He has promised to continue to work with the commission in an advisory capacity and on occasional projects.

Students read their poetry to commemorate the day and Amie Moncrief was chosen as the winner of the Arbor Day Poster Contest. Potted Lilac trees were given to students who pledged to plant and care for their trees. The Sugar Maple and potted lilacs were provided by a grant from Granite State Electric.

We welcome Dan Hall as a new commissioner. He is a tree farmer and has had much experience with conservation easements.

Earth Machine Compost Bins were sold for the third year; 26 sold this year. These bins can reduce the amount of household waste taken to the transfer station while providing enrichment to local gardens.

Cultural/Recreational Resource Maps of Alstead are still available at the Municipal Offices, library, and Minuteman Café for \$2 each.

Earth Day was celebrated on May 8 with a town-wide clean-up. Trash was picked up along the highways, streets, and along the Cold River at Papermill Park. On 55 miles (25 roads) were ridded of trash. Over 40 bags and 3 truck loads of refuse were taken to the Transfer Station. Many thanks go to Chief Lyons, David Crosby and the 45 volunteers. Fifty 2 year old pine seedlings were given to workers from the state nursery. We also had assistance from Phil Warren's team of horses pulling a wagon of volunteers up Hill Road to pick up trash. This is the third consecutive year we have participated in this project.

Because of our efforts the town will receive 2 Libery Elm trees from *New Hampshire the Beautiful*.

A wetland's workshop for residents, *Got Wetlands?*, was held at the Shedd Porter Library May 15 followed by a field trip to wetland areas in town. Sandra Crystall, Department of Environmental Services, spoke and answered questions on permitting and violations.

At the Town Festival in July the ACC had a tent and spoke with over 200 people about improving wildlife habitat, encouraging back yard-bird sanctuaries, the importance of clean water in our community and protecting themselves against Lyme disease and Rabies. We borrowed the fur and tree kits again and talked to children and adults about providing opportunities for diverse wildlife habitats. We also discussed opportunities for improved forest and wildlife management at our Town Forest.

In October, conservation commissioners monitored conservation easements held by the Town by walking the properties and filing the reports.

In late October, the Town received the Gold Leaf Award from the International Society of Arborists for exemplary Arbor day activities.

In November, the ACC sponsored a presentation by Mark Zankel of the Nature Conservancy on the Land Conservation Plan for the Ashuelot River Watershed. His discussion included background on the development of the plan, information on the content of the plan, and conclusions as well as implementation steps. A complete copy of the Land Conservation Plan for the Ashuelot River Watershed was given to the town of Alstead and is at the Shedd Porter Memorial Library as a reference book.

We still plan to meet on the second Saturday of every month - April through October from 9:30-11:30 AM at Papermill Park to weed, prune and plant. We encourage residents to join us in caring for the park.

Respectfully submitted,  
Marilou Blaine, Daniel Hall, Cindy Hendrick, Sarah Webb, and Joy Nalevanko,  
Chair



## **The Cold River Local Advisory Committee**

Towns in the watershed: Acworth, Alstead, Charlestown, Langdon, Lempster, Marlow, Unity, and Walpole

---

The Cold River Local Advisory Committee (CRLAC) consists of citizen representatives appointed by selectboards from Acworth, Alstead, Langdon, Lempster, and Walpole. The CRLAC is developing a Watershed Management Plan that will assist local communities in managing water resources. The committee also reviews all projects needing state and federal permits that could impact the river and works with other conservation groups on related issues of local or statewide significance.

### **CRLAC ACCOMPLISHMENTS IN 2004:**

#### **1. Organizational development**

- Continued work on a voluntary watershed management plan for the Cold River.
- Completed eight water quality and flow monitoring events on the Cold River as part of NH's Volunteer River Assessment Program (VRAP).
- Trained volunteers in the use and care of monitoring equipment.
- Initiated an in-stream pilot study of monitoring equipment protocols & accuracies with the State of NH.
- Participated in the first-ever comprehensive water quality sampling program on the VT and NH sections of the Connecticut River.
- Displayed our work at NH's annual Watershed Conference in Concord.
- Created a Cold River logo and a website ([www.coldriver.org](http://www.coldriver.org)).
- Worked with ten other advisory committees in NH to keep protected river corridors free from the stockpiling, landspreading, or topdressing of sludge and septage.
- Received grant funding for professional assistance from the Northeast Rural Water Association and National Parks' Rivers and Trails Program for our work in 2005.

#### **2. Annual Workshop Series**

- Held the fourth annual Winter Workshops series. Topics this year were butterflies, wetlands, amphibians, winter wildlife tracking, and birds. Many thanks to Alstead's Shedd-Porter Library for providing space for this series.
- Held a wildlife tracking session on snowshoes in the Acworth Wetlands, led by David Anderson of the Society for the Protection of NH Forests.
- Hosted a spring migratory bird walk along Dodge Brook, led by Wendy Ward and Andy Greene of NH Audubon's Mondnock Chapter.

#### **3. Collaboration across the watershed**

- Demonstrated our new monitoring equipment at the Acworth Conservation Commission's "conservation technology" workshop and wildlife hike at the Acworth Wetlands.
- Worked with Fall Mountain High School teachers Joe Beer (his English classes created a magazine about the Cold River) and Susan Smith (her Earth Science classes studied macro-invertebrates and GPS mapping).
- Worked to improve excavation permitting procedures in the watershed.
- Worked with the Vermont Institute of Natural Science (VINS) in local schools.
- Provided information and support for grant applications written by town boards and schools.

- Supported the Town of Alstead's efforts to complete a maintenance plan for the Vilas Dam, evaluate recreation area improvement options and find funding for dam repairs.
- Supported the water quality monitoring teams of Lake Warren and Crescent Lake.
- Conducted a survey of Crescent Lake residents about water and land use issues.

The Advisory Committee welcomes your participation on any or all of our projects. If you are interested in joining our committee, please speak with your selectboard. If there is an opening, they may make a nomination to the board. However, with or without official membership status, we welcome all volunteers!

We meet on the third Thursday of each month, 7- 9PM, usually in the Alstead Town Offices. To be on our email notices for workshops or monitoring events, call any member to let us know. We thank everyone who has worked with us during the past year, and we are extremely grateful to Vicky Boundy of Upper Valley Lake Sunapee Regional Planning Commission and Beth Krumrine of NH DES for their hours of work with us on the river management plan.

Thank you for your interest and enthusiasm!

Sincerely,

Deborah Hinman, Chair (835-2309)

Jennifer Polcari, Vice Chair (835-2376)

**Acworth:** Debby Hinman, Laura Malinoski-Adams, Joanna Dennett (Associate member)

**Alstead:** Howard Weeks, Mike Heidorn, and Sam Sutcliffe

**Langdon:** Jen Polcari and Cathy MacDonald

**Lempster:** Erik Walker

**Walpole:** Pam O'Hara, Austin Hunter, and Charles Montgomery

## **2004 Annual Report Alstead Planning Board**

The Alstead Planning Board was very busy last year with ten additional work meetings, which included two joint meetings with the Zoning Board of Adjustment. The work meetings were used to continue planning and working on updating the Town's Master Plan, including a meeting with Southwest Region Planning Commission in November to assist with this endeavor. The joint meetings with the Zoning Board of Adjustment were used to continue working on proposed amendments and the overall updating of the Town's Zoning Ordinance. The Planning Board also started work on updating the Subdivision Regulations.

Several Planning Board Members attended the Law Lecture Series and the State's Fall Planning and Zoning Conference. The Alstead Planning Board received and approved eight minor subdivisions. During the months of May through August, the Planning Board heard its first Site Plan Review Application, which was approved, with seven conditions attached. There were no applications received for major subdivisions. The Planning Board also received three requests for Voluntary Mergers.

The Planning Board will continue gathering information for the Basic Studies Section for the Master Plan update in 2005. The Planning Board hopes to get funding to work with Southwest Region Planning Commission in the coming year in order to complete this first phase of the update. Public participation is always welcome.

The regular meeting of the Alstead Planning Board is held on the second Monday of each month at 7:30PM, at the Alstead Municipal Building. Work meetings are scheduled as needed on the fourth Monday of the month. Anyone interested in participating is welcome.

The Board has openings for Alternate Members. If interested, please contact any Member of the Planning Board, or Members of the Select Board, for more information. We would welcome your participation and input!

The Board would like to thank Don Bascom for his many years of service to the town.

Respectfully submitted,  
Melanie Marsden/Administrative Support Person

Peter Rhoades, Chairman  
Rose-Marie Caffrey  
Gloria Seddon  
Rich Nalevanko  
Hans Waldmann

David Konesko  
Randy Rhoades  
Juliana Stevens-Alternate  
Michael Balamuth-Alternate

**2004 Annual Report  
Alstead Zoning Board of Adjustment**

The Zoning Board of Adjustment has had a very busy year with Public Hearings and joint meetings with the Planning Board. The Board received five Variance requests – four were Approved, one was Denied. The Board also received two Special Exception requests – one was Approved with conditions, the other was Denied Without Prejudice. The joint meetings with the Planning Board were used to continue working on proposed amendments and the overall updating of the Town's Zoning Ordinance. The Board also continued work on updating forms and Instructions to Applicants.

Dale Wilson resigned as the Zoning Officer in April, and the Board welcomed Hans Waldmann as the new Zoning Officer in May. The Board would like to thank Dale Wilson for his many years of service to the Town.

The ZBA meets the first Monday of each month at 7:30PM, at the Alstead Municipal Building. The public is welcome. The board is currently looking for additional Members. Any citizen interested in becoming a Member is encouraged to contact any Member of the Zoning Board of Adjustment, or Members of the Select Board. Your participation would be welcomed!

David Fiske, Chairman  
Samuel Sutcliffe, Member  
Richard Minard, Member  
David Collins, Member  
Dennis Molesky, Member  
Joseph Cartwright, Alternate

Respectfully submitted,

Melanie Marsden, Administrative Support Person

## **2004 Annual Report Trustees of Trust Funds**

Another year of poor returns on our investments of Trust Funds meant a smaller than desired income from funds left to support our library. Interest rates are moving upward, and the outlook for 2005 is better.

Income from Cemetery Trust Funds, although meager combined with the \$3,500 raised by the Town has been sufficient to maintain all seven cemeteries in good shape.

### **New Cemetery Funds Established During 2004**

Betty Joan Sweeney	\$300.00
Charles and Melinda Smith	200.00
Marylou Huffling	400.00
Otto and Judith Foster	200.00
Barbara Donnelly and Heidi Hearnnes	400.00
Flora Desrosiers	400.00
Beatrice B. (Wilson) Merrill	400.00
Warren Campbell	200.00

Cemetery Lots are available and may be acquired by contacting Reginald Clark, Cemetery Commissioner, at 835-6007.

Respectfully Submitted,  
Trustees of Trust Funds  
Roberta Young  
Bruce A. Bellows  
Reginald Clark

## **2004 Annual Report Alstead Historical Society**

The Alstead Historical Society continues to grow and is pleased to announce that projects are happening! Our educational events held quarterly, have been well attended. This year's topics included a "What's It?" antiques show, a presentation of J. A. French's photographs (1861 – 1898), a slide show of Early Alstead Village followed by a ramble to Rust Cemetery and picnic on Pratt Rock, and a descriptive talk on the experience of the early settlers (1750 – 1800). Keep track of the bulletin boards! We have some outstanding programs scheduled for this coming year.

In the museum, our big project is the restoration of the rotten floor. This work must be done prior to any permanent shelving and displays downstairs. We have acquired the lumber and plan to install the new floor this spring. We have also removed the old furnace and will upgrade the heating system once the floor is in. We urge everyone to be a part of this project! \$5.00 will buy you one permanent square foot of fame. Brochures are available at the Municipal Offices.

Town residents continue to be extremely generous, committed and thoughtful, giving the Society treasures from their attics and much needed funds. We look forward to honoring all memorial efforts within the museum as soon as our display areas take shape. Thank you one and all for your caring.

Work committees meet first and third Wednesdays of each month. Our photographs continue to be our primary focus. Anyone wishing to help is welcome; please call David Moody to coordinate.

Fall Mt. students used our collection this year to research the history of the Cold River. Alstead 5<sup>th</sup> Graders had their yearly "Seek and Find" project within the museum, and members of the Ware family researched their genealogy, culminating in successfully locating the site of their earliest family farm. We hope to be ever more helpful to researchers as we further organize and catalog our collection.

Finally, we are beginning to issue what we hope will be a series of reprints from our collection. The first is a reissuing of the TriTown Fair Recipe Book, dating from 1941, now fully indexed and available for \$3.50 a copy at the Library or the Municipal Offices. Not only does this make valuable information more widely available, it also raises funds for our restoration projects.

Museum Hours continue to be Memorial Day through Columbus Day, 1<sup>st</sup> and 3<sup>rd</sup> Wednesdays (6-8 PM), 1<sup>st</sup> and 3<sup>rd</sup> Sundays (1 – 4 PM), or by appointment. Do come!

With our thanks to everyone who has generously donated resources, inspiration and time to our Society, and on behalf of all the Trustees,

Lark Leonard, Secretary  
January 2005

**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES**  
**FOR THE YEAR ENDED DECEMBER 31, 2004**  
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## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

### INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen  
Town of Alstead  
Alstead, New Hampshire

We have audited the accompanying financial statements of the Town of Alstead, as of and for the year ended December 31, 2004 as shown on pages 2 through 6. These financial statements are the responsibility of the Town of Alstead's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Management has chosen not to implement Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Therefore these financial statements are presented following the principles that were in effect prior to GASB Statement No. 34. Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activities and business-type activities. The financial statements presented do not contain separate statements for governmental, proprietary, if applicable and fiduciary fund types, nor are major and non-major funds separately identified and classified. The financial statements presented report expendable and nonexpendable trust funds, some of which should be reported as special revenue and permanent funds under the new reporting model. The financial statements also present a general long-term debt account group which should not be reported as such, but the information contained therein should be included in the government-wide financial statements were they presented. Also, the financial statements do not contain any information on capital assets because the government has not maintained historical cost records of such assets. Management has not presented a management's discussion and analysis as required. The amounts that would be reported in the missing statements and required supplementary information, and the effects of reclassifying and properly reporting the information presented are not reasonably determined.

In our opinion, because of the effects of the matters discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Town of Alstead as of December 31, 2004, or the changes in its financial position or its cash flows, where applicable, for the year then ended.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Alstead basic financial statements. The combining and individual fund statements and the other supplementary information labeled Schedules I and II in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. For reasons stated in the third paragraph of this report, we expressed an opinion that the financial statements of the Town of Alstead do not fairly present financial position, results of operations, and cash flows in conformity with accounting principles generally accepted in the United States of America. Therefore, we do not express an opinion on the accompanying combining and individual fund statements and the other supplementary information.

January 24, 2005

*Plodzik & Sanderson*  
*Professional Association*

*EXHIBIT A*  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**Combined Balance Sheet**  
**All Fund Types and Account Group**  
**December 31, 2004**

	Governmental Fund Types		Fiduciary Fund Type	Account Group General Long-Term Debt	Total (Memorandum Only)
	General	Special Revenue	Trust		
<b><u>ASSETS AND OTHER DEBITS</u></b>					
Assets:					
Cash and Cash Equivalents	\$ 912,906	\$ 135,323	\$ 4,162	\$	\$ 1,052,391
Investments		17,276	604,673		621,949
Receivables, Net of					
Allowance For Uncollectible:					
Taxes	278,825				278,825
Accounts		982			982
Intergovernmental	9,235				9,235
Interfund Receivable	3,255	769	400		4,424
Other Debits:					
Amount to be Provided for					
Retirement of General Long-Term Debt				14,954	14,954
Total Assets and Other Debits	<u>\$ 1,204,221</u>	<u>\$ 154,350</u>	<u>\$ 609,235</u>	<u>\$ 14,954</u>	<u>\$ 1,982,760</u>
<b><u>LIABILITIES AND EQUITY</u></b>					
Liabilities:					
Accounts Payable	\$ 41,094	\$ 816	\$	\$	\$ 41,910
Intergovernmental Payable	818,480		4,192		822,672
Interfund Payable	769	3,655			4,424
Capital Leases Payable				14,954	14,954
Total Liabilities	<u>860,343</u>	<u>4,471</u>	<u>4,192</u>	<u>14,954</u>	<u>883,960</u>
Equity:					
Fund Balances:					
Reserved For Endowments			362,744		362,744
Reserved For Special Purposes			242,299		242,299
Unreserved:					
Designated For Special Purposes		149,879			149,879
Undesignated	343,878				343,878
Total Equity	<u>343,878</u>	<u>149,879</u>	<u>605,043</u>		<u>1,098,800</u>
Total Liabilities and Equity	<u>\$ 1,204,221</u>	<u>\$ 154,350</u>	<u>\$ 609,235</u>	<u>\$ 14,954</u>	<u>\$ 1,982,760</u>

The notes to financial statements are an integral part of this statement.

**EXHIBIT B**  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*All Governmental Fund Types and Expendable Trust Funds*  
*For the Fiscal Year Ended December 31, 2004*

	Governmental Fund Types		Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Expendable Trust	
Revenues:				
Taxes	\$ 726,114	\$	\$	\$ 726,114
Licenses and Permits	264,080			264,080
Intergovernmental	181,091			181,091
Charges for Services	8,518	12,426		20,944
Miscellaneous	66,409	36,807	2,385	105,601
Total Revenues	<u>1,246,212</u>	<u>49,233</u>	<u>2,385</u>	<u>1,297,830</u>
Expenditures:				
Current:				
General Government	347,935			347,935
Public Safety	244,624			244,624
Highways and Streets	257,523			257,523
Sanitation	73,956	7,162		81,118
Health	12,233			12,233
Welfare	8,225			8,225
Culture and Recreation	3,723	40,730		44,453
Conservation	1,411	792		2,203
Debt Service	7,999			7,999
Capital Outlay	81,203			81,203
Total Expenditures	<u>1,038,832</u>	<u>48,684</u>		<u>1,087,516</u>
Excess of Revenues Over Expenditures	<u>207,380</u>	<u>549</u>	<u>2,385</u>	<u>210,314</u>
Other Financing Sources (Uses):				
Interfund Transfers In	1,000	20,993	45,000	66,993
Interfund Transfers Out	(65,769)		(1,000)	(66,769)
Total Other Financing Sources and Uses	<u>(64,769)</u>	<u>20,993</u>	<u>44,000</u>	<u>224</u>
Net Change in Fund Balances	142,611	21,542	46,385	210,538
Fund Balances, Beginning	201,267	128,337	151,835	481,439
Fund Balances, Ending	<u>\$ 343,878</u>	<u>\$ 149,879</u>	<u>\$ 198,220</u>	<u>\$ 691,977</u>

The notes to financial statements are an integral part of this statement.

**EXHIBIT C**  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Budget and Actual (Budgetary Basis)*  
*General and Special Revenue Funds*  
**For the Fiscal Year Ended December 31, 2004**

	General Fund		Variance
	Budget	Actual	Positive (Negative)
Revenues:			
Taxes	\$ 654,006	\$ 726,114	\$ 72,108
Licenses and Permits	256,010	264,080	8,070
Intergovernmental	160,079	177,393	17,314
Charges for Services		8,518	8,518
Miscellaneous	63,000	66,409	3,409
Total Revenues	<u>1,133,095</u>	<u>1,242,514</u>	<u>109,419</u>
Expenditures:			
Current:			
General Government	323,200	347,935	(24,735)
Public Safety	230,855	240,926	(10,071)
Highways and Streets	305,700	257,523	48,177
Sanitation	83,160	73,956	9,204
Health	15,000	12,233	2,767
Welfare	9,000	8,225	775
Culture and Recreation	8,500	3,723	4,777
Conservation	1,411	1,411	
Debt Service	10,000	7,999	2,001
Capital Outlay	81,500	81,203	297
Total Expenditures	<u>1,068,326</u>	<u>1,035,134</u>	<u>33,192</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>64,769</u>	<u>207,380</u>	<u>142,611</u>
Other Financing Sources (Uses):			
Interfund Transfers In	1,000	1,000	
Interfund Transfers Out	<u>(65,769)</u>	<u>(65,769)</u>	
Total Other Financing Sources and Uses	<u>(64,769)</u>	<u>(64,769)</u>	
Net Change in Fund Balances	-0-	142,611	142,611
Unreserved Fund Balances, Beginning	201,267	201,267	
Unreserved Fund Balances, Ending	<u>\$ 201,267</u>	<u>\$ 343,878</u>	<u>\$142,611</u>

Annually Budgeted Special Revenue Funds			Total (Memorandum Only)		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$	\$	\$	\$ 654,006	\$ 726,114	\$ 72,108
			256,010	264,080	8,070
			160,079	177,393	17,314
13,500	12,426	(1,074)	13,500	20,944	7,444
	<u>13,132</u>	<u>13,132</u>	<u>63,000</u>	<u>79,541</u>	<u>16,541</u>
<u>13,500</u>	<u>23,558</u>	<u>12,058</u>	<u>1,146,595</u>	<u>1,268,072</u>	<u>121,477</u>
			323,200	347,935	(24,735)
			230,855	240,926	(10,071)
			305,700	257,523	48,177
13,500	7,162	6,338	96,660	81,118	15,542
			15,000	12,233	2,767
			9,000	8,225	775
20,000	31,111	(11,111)	28,500	34,834	(6,334)
			1,411	1,411	
			10,000	7,999	2,001
			<u>81,500</u>	<u>81,203</u>	<u>297</u>
<u>33,500</u>	<u>38,273</u>	<u>(4,773)</u>	<u>1,101,826</u>	<u>1,073,407</u>	<u>28,419</u>
<u>(20,000)</u>	<u>(12,715)</u>	<u>7,285</u>	<u>44,769</u>	<u>194,665</u>	<u>149,896</u>
20,000	20,224	224	21,000	21,224	224
			<u>(65,769)</u>	<u>(65,769)</u>	
<u>20,000</u>	<u>20,224</u>	<u>224</u>	<u>(44,769)</u>	<u>(44,545)</u>	<u>224</u>
	7,509	7,509		150,120	150,120
<u>79,950</u>	<u>79,950</u>		<u>281,217</u>	<u>281,217</u>	
<u>\$ 79,950</u>	<u>\$ 87,459</u>	<u>\$ 7,509</u>	<u>\$ 281,217</u>	<u>\$ 431,337</u>	<u>\$ 150,120</u>

The notes to financial statements are an integral part of this statement.

*EXHIBIT D*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Combined Statement of Revenues, Expenses and Changes in Fund Balances*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 2004*

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Operating Revenues:	
New Funds	\$ 2,900
Interest and Dividends	3,580
Net Increase in Fair Value of Investments	<u>13,479</u>
Total Operating Revenues	<u>19,959</u>
Operating Expenses:	
Trust Income Distributions	4,093
Transfers Out To Other Funds	<u>224</u>
Total Operating Expenses	<u>4,317</u>
Operating Income	15,642
Fund Balances, Beginning	<u>391,181</u>
Fund Balances, Ending	<u>\$ 406,823</u>

The notes to financial statements are an integral part of this statement.

*EXHIBIT E*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Combined Statement of Cash Flows*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 2004*

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Cash Flows From Operating Activities:	
Cash Received as New Funds	\$ 2,500
Cash Received as Interest and Dividends	3,619
Cash Paid as Trust Income Distributions	(4,118)
Cash Paid to Other Funds	<u>(224)</u>
Net Cash Provided by Operating Activities	1,777
Cash Flows From Investing Activities:	
Purchase of Investments	<u>(80)</u>
Net Increase in Cash	1,697
Cash, Beginning	<u>2,465</u>
Cash, Ending	<u>\$ 4,162</u>
<i>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</i>	
Operating Income	<u>\$ 15,642</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Net Increase in Fair Value of Investments	(13,479)
Increase in Interfund Receivable	(400)
Increase in Intergovernmental Payable	<u>14</u>
Total Adjustments	<u>(13,865)</u>
Net Cash Provided by Operating Activities	<u>\$ 1,777</u>

The notes to financial statements are an integral part of this statement.

**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2004**

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*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 2004*

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The more significant of the government's accounting policies are described below.

**1-A     Reporting Entity**

The Town of Alstead, New Hampshire is a municipal corporation governed by an elected 3-member Board of Selectmen. These financial statements present the Town of Alstead (primary government). Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**1-B     Basis of Presentation**

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

*Governmental Fund Types*

**General Fund** - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

*Fiduciary Fund Type*

**Trust Funds** - These funds account for assets held or established under a formal trust agreement or Town Meeting vote, or assets held by the Town as a trustee for individuals, private organizations, or other units of government.

*Account Groups*

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with the measurement of results of operations. The Town uses the following account groups:

**General Fixed Assets Account Group** - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the applicable fund. The Town does not maintain a record of its general fixed assets valued at historical cost and, accordingly, a statement of general fixed assets is not included in this financial report.

**General Long-Term Debt Account Group** - This account group was established to account for all long-term debt of the Town.

**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2004**

**1-C      Measurement Focus/Basis of Accounting**

Governmental and Expendable Trust Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, fines and forfeits, and most miscellaneous revenues are recorded when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for prepayments, debt service, and other long-term obligations, which are recognized when due.

Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Using this basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred (flow of economic resources measurement focus).

**1-D      Assets, Liabilities and Fund Equity**

**1-D-1    Cash, Cash Equivalents and Investments**

***Cash and Cash Equivalents*** - Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Town.

New Hampshire statutes require that the Town treasurer have custody of all moneys belonging to the Town and pay out the same only upon orders of the Board of Selectmen. The treasurer shall deposit all moneys in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

***Investments*** - Whenever the treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the treasurer shall, with the approval of the Board of Selectmen, invest the excess funds. New Hampshire law authorizes the Town to invest in the following types of obligations:

- Obligations of the United States Government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits, or
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Investments are stated at fair value as of the balance sheet date which is based on quoted market prices.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 2004*

1-D-2 Receivables

All tax and trade receivables are shown net of an allowance for uncollectible amounts.

Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. An allowance has been established for any taxes where there is uncertainty of collection. In addition, a portion of the current uncollected balance for which there is a potential of abatement or tax deeding, has also been included in the allowance.

As prescribed by law, the Tax Collector executes a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

Various service charges are recorded as revenue for the period when service was provided.

1-D-3 Interfund Balances and Activity

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

1-D-4 Compensated Absences

Employees are entitled to certain compensated absences based on their length of employment. Compensated absences accumulate and are recorded as expenditures when they are paid.

1-D-5 Accrued Liabilities and Long-Term Obligations

All payables and accrued liabilities are reported in the financial statements.

In general, Governmental Fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, claims and judgements, and compensated absences that will be paid from Governmental Funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year.

The Town reports long-term debt of Governmental Funds at face value in the General Long-Term Debt Account Group.

1-D-6 Fund Equity

Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific future use or that do not represent available, spendable resources, and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Designations are management's intent to set aside these resources for specific purposes.

**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2004**

The following reserves are used by the Town:

**Reserved for Endowments** - represents the principal balance of the Town's Nonexpendable Trust Funds which must be held for investment purposes only.

**Reserved for Special Purposes** - is used to account for the unencumbered balance of restricted funds. These consist of the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

The following designation is used by the Town:

**Designated for Special Purposes** - is used to account for the unencumbered balances of Special Revenue Funds.

1-D-7 Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

1-D-8 Memorandum Only - Total Columns

Total columns on the financial statements are captioned as "memorandum only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with U.S. generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General, Shedd Porter Memorial Library and Transfer Station Funds. Except as reconciled on the following page, budgets were adopted on a basis consistent with U.S. generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 2004, none of the beginning fund balance was applied for this purpose.

**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2004**

**2-B     Budget/GAAP Reconciliation**

Amounts recorded as budgetary revenues and expenditures in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on the basis budgeted by the Town. The amounts differ from those reported in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds (Exhibit B) as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
<u>Revenues and Other Financing Sources</u>		
Per Exhibit C (Budgetary Basis)	\$ 1,243,514	\$ 45,782
<u>Adjustments</u>		
<u>Basis Difference</u>		
Retirement Contributions Paid by the State of New Hampshire	3,698	
<u>Entity Difference</u>		
<u>Unbudgeted Funds</u>		
Vilas Pool		16,002
Conservation Commission		5,182
Elderly Housing Project		<u>3,260</u>
Per Exhibit B	<u>\$ 1,247,212</u>	<u>\$ 70,226</u>
<u>Expenditures and Other Financing Uses</u>		
Per Exhibit C (Budgetary Basis)	\$ 1,100,903	\$ 38,273
<u>Adjustments</u>		
<u>Basis Difference</u>		
Retirement Contributions Paid by the State of New Hampshire	3,698	
<u>Entity Difference</u>		
<u>Unbudgeted Funds</u>		
Vilas Pool		9,619
Conservation Commission		<u>792</u>
Per Exhibit B	<u>\$ 1,104,601</u>	<u>\$ 48,684</u>

**2-C     Excess of Expenditures Over Appropriations**

The Shedd Porter Memorial Library Fund had an excess of expenditures over appropriations in the amount of \$11,111 for the year ended December 31, 2004. Overexpenditures were primarily due to the receipt and expenditure of unanticipated funds and the failure to budget gross activity.

**2-D     New Reporting Standard**

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. When implemented, it requires new information and restructures much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Town is required to implement this standard for the year ended December 31, 2004, but has not done so.

**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2004**

**NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

**3-A     Cash, Cash Equivalents and Investments**

At year-end, the Town's carrying amount of deposits was \$1,052,391, and the bank balance was \$1,069,175. Of the bank balance, \$172,698 was insured by the Federal Deposit Insurance Corporation (FDIC), and \$896,477 was uninsured and uncollateralized.

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

*Category 1*     Includes investments that are insured or registered for which the securities are held by the Town or its agent in the Town's name.

*Category 2*     Includes uninsured and unregistered investments for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.

*Category 3*     Includes uninsured and unregistered investments for which the securities are held by the broker, counter party, counter party's trust department or agent, but not in the Town's name.

	<u>Category</u>			<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
Certificates of Deposit	\$ 10,233	\$	\$	\$ 10,233
United States Government Obligations			<u>7,043</u>	<u>7,043</u>
	<u>\$ 10,233</u>	<u>\$ -0-</u>	<u>\$ 7,043</u>	17,276
Mutual Funds				141,860
New Hampshire				
Public Deposit Investment Pool				<u>462,813</u>
<u>Total Investments</u>				<u>\$ 621,949</u>

**3-B     Taxes Receivable**

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 2004, upon which the 2004 property tax levy was based is:

For the New Hampshire Education Tax	\$ 78,503,497
For All Other Taxes	\$ 79,922,335

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are due on or around July 1 and December 1 of each year, with interest accruing at a rate of 12% on bills outstanding after the due date. The first billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the New Hampshire Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 2004*

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax allowances at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Fall Mountain Regional School District and Cheshire County, which are remitted as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rates and amounts assessed for the year ended December 31, 2004, were as follows:

	<u>Per \$1,000 of Assessed Valuation</u>	<u>Property Taxes Assessed</u>
Municipal Portion	\$ 7.92	\$ 633,804
<u>School Portion</u>		
State of New Hampshire	\$ 5.19	407,267
Local	\$ 19.00	1,518,244
County Portion	\$ 2.95	<u>235,398</u>
<u>Total Property Taxes Assessed</u>		<u>\$ 2,794,713</u>

During the current fiscal year, the Tax Collector executed a lien on May 9 for all uncollected 2003 property taxes.

Taxes receivable at December 31, 2004, are as follows:

<u>Property</u>	
Levy of 2004	\$ 207,740
<u>Unredeemed (under tax lien)</u>	
Levy of 2003	43,304
Levy of 2002	22,282
Levy of 2001	1,732
Levy of 2000 and prior	6,245
Timber	7,522
Less: Allowance for estimated uncollectible taxes	<u>(10,000)</u>
<u>Net Taxes Receivable</u>	<u>\$ 278,825</u>

3-C

Other Receivables

Other receivables at December 31, 2004, consist of accounts (billings for user charges) and intergovernmental receivables arising from grants.

Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectibility.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 2004*

Amounts receivable at December 31, 2004 are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Accounts	\$	\$ 1,194	\$ 1,194
Intergovernmental	9,235		9,235
Allowance for Uncollectible Amounts		<u>(212)</u>	<u>(212)</u>
<u>Net Total Receivables</u>	<u>\$ 9,235</u>	<u>\$ 982</u>	<u>\$ 10,217</u>

3-D Interfund Balances and Transfers

Interfund balances at December 31, 2004 consist of budgetary transfers.

Individual fund interfund receivable and payable balances at December 31, 2004 are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 3,255	\$ 769
Special Revenue Funds	769	3,655
Trust Funds	<u>400</u>	
<u>Totals</u>	<u>\$ 4,424</u>	<u>\$ 4,424</u>

Interfund transfers for the year ended December 31, 2004 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 1,000	\$ 65,769
Special Revenue Funds	20,993	
Trust Funds	<u>45,000</u>	<u>1,224</u>
<u>Totals</u>	<u>\$ 66,993</u>	<u>\$ 66,993</u>

3-E Intergovernmental Payable

Amounts due to other governments at December 31, 2004 consist of:

<u>General Fund</u>	
Balance of 2004-2005 district assessment due to the Fall Mountain Regional School District	\$ 818,480
<u>Trust Funds</u>	
<u>Expendable</u>	
Balance of funds belonging to the Fall Mountain Regional School District	<u>4,192</u>
<u>Total</u>	<u>\$ 822,672</u>



**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2004**

**3-F**      Long-Term Debt

Changes in the Town's long-term obligations during the year ended December 31, 2004, consisted of the following:

	<u>Balance, Beginning</u>	<u>Reductions</u>	<u>Balance, Ending</u>
Capital Leases	<u>\$ 37,468</u>	<u>\$ 22,514</u>	<u>\$ 14,954</u>

Long-term debt payable at December 31, 2004, is comprised of the following:

	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at December 31, 2004</u>
<u>Capital Leases Payable</u>					
Ambulance	\$ 77,439	2000	2005	6.9	\$ 8,810
Police Vehicle	\$ 23,870	2002	2005	6.5	<u>6,144</u>
<u>Total</u>					<u>\$ 14,954</u>

The final payments on the capital leases are due in 2005, and consist of \$14,954 principal, and \$703 interest, for a total of \$15,657.

Both lease-purchase agreements contain non-appropriation funding clauses whereby, in the event no funds or insufficient funds are appropriated by the Town, the leases shall terminate without penalty or expense to the Town.

**NOTE 4 - OTHER MATTERS**

**4-A**      Pensions

*Plan Description and Provisions*

The Town of Alstead participates in the New Hampshire Retirement System (The System) which consists of a cost-sharing, multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Provisions for benefits and contributions are established and can be amended by the New Hampshire State Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH 03301.

*Description of Funding Policy*

The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Police officers are required to contribute 9.3% of gross earnings. For the year ended December 31, 2004, the Town contributed 7.87% for police officers. The contribution requirements for the Town of Alstead for the years 2002, 2003, and 2004 were \$2,682, \$4,889, and \$6,865, respectively, which were paid in full in each year.

**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2004**

The State of New Hampshire funds 35% of employer costs for police officers employed by the Town. GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires this amount to be reported as a revenue and expenditure in the Town's financial statements. This amount, \$3,698 has been included on Exhibit B - Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds and is reconciled to the budgetary expenditures in Note 2-B.

Other Town employees participate in the ICMA retirement trust. Town contributions made for 2004 totaled \$5,368.

4-B Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During 2004, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation and Property/Liability Programs which are pooled risk management programs under RSAs 5-B and 281-A. The workers' compensation and employer's liability policy provides statutory coverage for workers' compensation and up to \$2,000,000 of employer's liability coverage. Primex retained \$500,000 per occurrence for workers' compensation and liability, and \$200,000 per occurrence for property. The combined liability package includes coverage for property, auto, liability, errors and omissions, crime, and boiler and machinery. The membership and coverage run from January 1 through December 31 for workers' compensation, and from July 1 through June 30 for property/liability. The estimated net contribution from the Town of Alstead billed and paid for the year ended December 31, 2004 was \$8,033 for workers' compensation, and for the year ended June 30, 2005 was \$14,776 for property/liability coverage. The member participation agreements permit Primex to make additional assessments to members, should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. At this time, Primex foresees no likelihood of any additional assessment for this or any prior year.

4-C Contingent Liabilities

*Grants*

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

4-D Private Trust Fund

The Charles N. Vilas Trust Fund is a private trust which benefits the Town and the Fall Mountain Regional School District. The Chittenden Bank is the Trustee for the Vilas Trust. The market value on the assets held by the Charles N. Vilas Trust at December 31, 2004 is \$2,640,408. This Trust is not included in the audit of the Town's accounts.

*SCHEDULE A-1  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 2004*

	<u>Estimated</u>	<u>Actual</u>	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 610,681	\$ 640,794	\$ 30,113
Timber	15,000	19,410	4,410
Excavation	325	139	(186)
Interest and Penalties on Taxes	<u>28,000</u>	<u>65,771</u>	<u>37,771</u>
Total Taxes	<u>654,006</u>	<u>726,114</u>	<u>72,108</u>
<b>Licenses, Permits and Fees:</b>			
Business Licenses and Permits	10		(10)
Motor Vehicle Permit Fees	250,000	257,181	7,181
Building Permits	1,000	1,100	100
Other	<u>5,000</u>	<u>5,799</u>	<u>799</u>
Total Licenses, Permits and Fees	<u>256,010</u>	<u>264,080</u>	<u>8,070</u>
<b>Intergovernmental:</b>			
State:			
Shared Revenue Block Grant	15,280	15,280	
Meals and Rooms Distribution	65,990	65,990	
Highway Block Grant	78,805	78,805	
State and Federal Forest Land Reimbursement	4	4	
Other	<u></u>	<u>17,314</u>	<u>17,314</u>
Total Intergovernmental	<u>160,079</u>	<u>177,393</u>	<u>17,314</u>
<b>Charges For Services:</b>			
Income From Departments	<u></u>	<u>8,518</u>	<u>8,518</u>
<b>Miscellaneous:</b>			
Interest on Investments	8,000	8,052	52
Vilas Trust	55,000	58,348	3,348
Other	<u></u>	<u>9</u>	<u>9</u>
Total Miscellaneous	<u>63,000</u>	<u>66,409</u>	<u>3,409</u>
<b>Other Financing Sources:</b>			
Interfund Transfers:			
Trust Funds:			
Expendable	<u>1,000</u>	<u>1,000</u>	<u></u>
<b>Total Revenues</b>	<u>\$ 1,134,095</u>	<u>\$ 1,243,514</u>	<u>\$ 109,419</u>

See Independent Auditor's Report, page 1.

*SCHEDULE A-2  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
General Fund  
Statement of Appropriations and Expenditures  
For the Fiscal Year Ended December 31, 2004*

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Positive (Negative)</u>
Current:			
General Government:			
Executive	\$ 47,000	\$ 61,967	\$ (14,967)
Election and Registration	26,000	24,487	1,513
Financial Administration	39,150	39,863	(713)
Legal	15,000	12,316	2,684
Personnel Administration	106,600	118,093	(11,493)
Planning and Zoning	6,750	6,368	382
General Government Buildings	40,000	48,402	(8,402)
Cemeteries	3,500	3,500	
Insurance, not otherwise allocated	20,000	14,776	5,224
Advertising and Regional Associations	3,200	4,447	(1,247)
Other	<u>16,000</u>	<u>13,716</u>	<u>2,284</u>
Total General Government	<u>323,200</u>	<u>347,935</u>	<u>(24,735)</u>
Public Safety:			
Police Department	135,574	136,773	(1,199)
Ambulance	40,881	42,911	(2,030)
Fire Department	47,650	47,740	(90)
Other	<u>6,750</u>	<u>13,502</u>	<u>(6,752)</u>
Total Public Safety	<u>230,855</u>	<u>240,926</u>	<u>(10,071)</u>
Highways and Streets:			
Administration	40,400	39,989	411
Highways and Streets	255,300	207,286	48,014
Street Lighting	<u>10,000</u>	<u>10,248</u>	<u>(248)</u>
Total Highways and Streets	<u>305,700</u>	<u>257,523</u>	<u>48,177</u>
Sanitation:			
Administration	25,760	18,763	6,997
Solid Waste Disposal	<u>57,400</u>	<u>55,193</u>	<u>2,207</u>
Total Sanitation	<u>83,160</u>	<u>73,956</u>	<u>9,204</u>
Health:			
Administration	1,000	2,405	(1,405)
Health Agencies and Hospitals	<u>14,000</u>	<u>9,828</u>	<u>4,172</u>
Total Health	<u>15,000</u>	<u>12,233</u>	<u>2,767</u>
Welfare:			
Administration	300		300
Vendor Payments	<u>8,700</u>	<u>8,225</u>	<u>475</u>
Total Welfare	<u>9,000</u>	<u>8,225</u>	<u>775</u>

*SCHEDULE A-2 (Continued)*  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
*General Fund*  
**Statement of Appropriations and Expenditures**  
**For the Fiscal Year Ended December 31, 2004**

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Positive (Negative)</u>
Culture and Recreation:			
Parks and Recreation	5,500	2,877	2,623
Patriotic Purposes	<u>3,000</u>	<u>846</u>	<u>2,154</u>
Total Culture and Recreation	<u>8,500</u>	<u>3,723</u>	<u>4,777</u>
Conservation:			
Administration	411	411	
Other	<u>1,000</u>	<u>1,000</u>	
Total Conservation	<u>1,411</u>	<u>1,411</u>	
Debt Service:			
Interest - Tax Anticipation Notes	<u>10,000</u>	<u>7,999</u>	<u>2,001</u>
Capital Outlay:			
Defibrillator	15,000	14,703	297
Town Hall/Fire Station Repairs	20,000	20,000	
Griffin Hill Bridge	<u>46,500</u>	<u>46,500</u>	
Total Capital Outlay	<u>81,500</u>	<u>81,203</u>	<u>297</u>
Other Financing Uses:			
Interfund Transfers:			
Special Revenue Funds	20,769	20,769	
Trust Funds:			
Expendable	<u>45,000</u>	<u>45,000</u>	
Total Other Financing Uses	<u>65,769</u>	<u>65,769</u>	
Total Appropriations, Expenditures and Encumbrances	<u>\$ 1,134,095</u>	<u>\$ 1,100,903</u>	<u>\$ 33,192</u>

See Independent Auditor's Report, page 1.

*SCHEDULE A-3  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended December 31, 2004*

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Unreserved, Undesignated Fund Balance, Beginning	\$ 201,267
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Changes:

2004 Budget Summary:

Revenue Surplus (Schedule A-1)

\$ 109,419

Unexpended Balance of Appropriations (Schedule A-2)

33,192

2004 Budget Surplus

142,611

Unreserved, Undesignated Fund Balance, Ending

\$ 343,878

See Independent Auditor's Report, page 1.

*SCHEDULE B-1*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Special Revenue Funds*  
*Combining Balance Sheet*  
*December 31, 2004*

	Shedd Porter Memorial Library	Transfer Station	Vilas Pool	Conservation Commission	Elderly Housing Project	Total
<b><u>ASSETS</u></b>						
Cash and Cash Equivalents	\$ 23,621	\$ 50,185	\$ 44,368	\$ 13,888	\$ 3,261	\$ 135,323
Investments	17,276					17,276
Accounts Receivable, Net of Allowance For Uncollectible		848		134		982
Interfund Receivable				769		769
Total Assets	<u>\$ 40,897</u>	<u>\$ 51,033</u>	<u>\$ 44,368</u>	<u>\$ 14,791</u>	<u>\$ 3,261</u>	<u>\$ 154,350</u>
<b><u>LIABILITIES AND EQUITY</u></b>						
Liabilities:						
Accounts Payable	\$ 816	\$	\$	\$	\$	\$ 816
Interfund Payable	<u>3,655</u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>3,655</u>
Total Liabilities	<u>4,471</u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>      </u>	<u>4,471</u>
Equity:						
Fund Balances:						
Unreserved:						
Designated For Special Purposes	<u>36,426</u>	<u>51,033</u>	<u>44,368</u>	<u>14,791</u>	<u>3,261</u>	<u>149,879</u>
Total Liabilities and Equity	<u>\$ 40,897</u>	<u>\$ 51,033</u>	<u>\$ 44,368</u>	<u>\$ 14,791</u>	<u>\$ 3,261</u>	<u>\$ 154,350</u>

See Independent Auditor's Report, page 1.

**SCHEDULE B-2**  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**Special Revenue Funds**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*For the Fiscal Year Ended December 31, 2004*

	Shedd Porter Memorial <u>Library</u>	Transfer Station	Vilas Pool	Conservation Commission	Elderly Housing Project	Total
Revenues:						
Charges for Services	\$	\$ 12,426	\$	\$	\$	\$ 12,426
Miscellaneous	<u>13,132</u>		<u>16,002</u>	<u>4,413</u>	<u>3,260</u>	<u>36,807</u>
Total Revenues	<u>13,132</u>	<u>12,426</u>	<u>16,002</u>	<u>4,413</u>	<u>3,260</u>	<u>49,233</u>
Expenditures:						
Current:						
Sanitation		7,162				7,162
Culture and Recreation	31,111		9,619			40,730
Conservation				792		792
Total Expenditures	<u>31,111</u>	<u>7,162</u>	<u>9,619</u>	<u>792</u>		<u>48,684</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,979)	5,264	6,383	3,621	3,260	549
Other Financing Sources:						
Interfund Transfers In	<u>20,224</u>			769		<u>20,993</u>
Net Change in Fund Balances	2,245	5,264	6,383	4,390	3,260	21,542
Fund Balances, Beginning	<u>34,181</u>	<u>45,769</u>	<u>37,985</u>	<u>10,401</u>	<u>1</u>	<u>128,337</u>
Fund Balances, Ending	<u>\$ 36,426</u>	<u>\$ 51,033</u>	<u>\$ 44,368</u>	<u>\$ 14,791</u>	<u>\$ 3,261</u>	<u>\$ 149,879</u>

See Independent Auditor's Report, page 1.



*SCHEDULE B-3*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Shedd Porter Memorial Library Fund*  
*Statement of Revenues, Expenditures and Changes in Fund Balance*  
*For the Fiscal Year Ended December 31, 2004*

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Revenues:		
Miscellaneous:		
Interest	\$ 457	
Shedd Fund	3,085	
Donations	<u>9,590</u>	
Total Revenues		\$ 13,132
Expenditures:		
Current:		
Culture and Recreation:		
Salaries and Benefits	\$ 13,532	
Administrative Costs	724	
Books, Periodicals and Programs	12,134	
Operations and Maintenance of Facilities	<u>4,721</u>	
Total Expenditures		<u>31,111</u>
Deficiency of Revenues Under Expenditures		(17,979)
Other Financing Sources:		
Interfund Transfers In		<u>20,224</u>
Net Change in Fund Balance		2,245
Fund Balance, Beginning		<u>34,181</u>
Fund Balance, Ending		<u>\$ 36,426</u>

See Independent Auditor's Report, page 1.

*SCHEDULE B-4  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Transfer Station Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 2004*

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Revenues:	
Charges for Services:	
User Charges	\$ 12,426
Expenditures:	
Current:	
Sanitation	<u>7,162</u>
Excess of Revenues Over Expenditures	5,264
Fund Balance, Beginning	<u>45,769</u>
Fund Balance, Ending	<u>\$ 51,033</u>

See Independent Auditor's Report, page 1.

*SCHEDULE B-5  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Vilas Pool Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 2004*

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Revenues:		
Miscellaneous:		
Vilas Trust	\$ 14,974	
Interest	229	
Other	<u>799</u>	
Total Revenues		\$ 16,002
Expenditures:		
Current:		
Culture and Recreation:		
Salaries and Benefits	\$ 6,091	
Administrative Costs	3,041	
Maintenance and Repairs	<u>487</u>	
Total Expenditures		<u>9,619</u>
Excess of Revenues Over Expenditures		6,383
Fund Balance, Beginning		<u>37,985</u>
Fund Balance, Ending		<u>\$ 44,368</u>

See Independent Auditor's Report, page 1.

*SCHEDULE B-6*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Conservation Commission Fund*  
*Statement of Revenues, Expenditures and Changes in Fund Balance*  
*For the Fiscal Year Ended December 31, 2004*

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Revenues:

Miscellaneous:

Sale of Items	\$ 961
Garden Tour	590
Grants	1,000
Interest	45
Other	<u>1,817</u>

Total Revenues		\$ 4,413
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Expenditures:

Current:

Conservation	<u>792</u>
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Excess of Revenues Over Expenditures	3,621
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Other Financing Sources:

Interfund Transfers In	<u>769</u>
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Net Change in Fund Balance	4,390
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Fund Balance, Beginning	<u>10,401</u>
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Fund Balance, Ending	<u>\$ 14,791</u>
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See Independent Auditor's Report, page 1.

*SCHEDULE C-1  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Trust Funds  
Combining Balance Sheet  
December 31, 2004*

<u>ASSETS</u>	<u>Trust Funds</u>		<u>Total</u>
	<u>Expendable</u>	<u>Nonexpendable</u>	
Cash and Cash Equivalents	\$	\$ 4,162	\$ 4,162
Investments	198,220	406,453	604,673
Interfund Receivable		400	400
Total Assets	<u>\$ 198,220</u>	<u>\$ 411,015</u>	<u>\$ 609,235</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Intergovernmental Payable	\$	\$ 4,192	\$ 4,192
Equity:			
Fund Balances:			
Reserved For Endowments		362,744	362,744
Reserved For Special Purposes	<u>198,220</u>	<u>44,079</u>	<u>242,299</u>
Total Equity	<u>198,220</u>	<u>406,823</u>	<u>605,043</u>
Total Liabilities and Equity	<u>\$ 198,220</u>	<u>\$ 411,015</u>	<u>\$ 609,235</u>

See Independent Auditor's Report, page 1.

*SCHEDULE I*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Summary of Town Clerk's Account*  
*For the Fiscal Year Ended December 31, 2004*

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Motor Vehicle Permits Issued	\$ 257,175
Dog Licenses and Penalties	3,624
All Other Collections	<u>2,617</u>
Remittances to Treasurer	<u>\$ 263,416</u>

See Independent Auditor's Report, page 1.

*SCHEDULE II  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Trust Funds  
Summary of Principal and Income - Cost Basis  
For the Fiscal Year Ended December 31, 2004*

	Principal			Balance December 31, 2004
	Balance January 1, 2004	Additions	Withdrawals	
Cemetery - Perpetual Care	<u>\$ 193,137</u>	<u>\$ 2,500</u>	<u>\$</u>	<u>\$ 195,637</u>
Library Funds:				
Kimball	2,465			2,465
Carpenter	500			500
C.F. Warren	5,650			5,650
Whitton Endowment	<u>15,931</u>	<u>400</u>		<u>16,331</u>
Total Library Funds	<u>24,546</u>	<u>400</u>		<u>24,946</u>
School and Other Funds:				
Warren Monument and School	5,262			5,262
Kingsbury School	606			606
Wells and Smith Cemetery and School	510			510
Maybelle H. Still Memorial - Town History	13,715			13,715
Lufkin Memorial - Historical Society	7,500			7,500
William Mikelonis	1,378			1,378
George T. Woodell	<u>2,069</u>			<u>2,069</u>
Total School and Other Funds	<u>31,040</u>			<u>31,040</u>
Capital Reserve Funds	<u>88,189</u>	<u>45,000</u>	<u>1,000</u>	<u>132,189</u>
Totals	<u>\$ 336,912</u>	<u>\$ 47,900</u>	<u>\$ 1,000</u>	<u>\$ 383,812</u>

Income				
Balance January 1, 2004	Additions	Withdrawals	Balance December 31, 2004	Balance of Principal and Income December 31, 2004
<u>\$ 44,816</u>	<u>\$ 3,204</u>	<u>\$ 3,940</u>	<u>\$ 44,080</u>	<u>\$ 239,717</u>
	22	22		2,465
	5	5		500
	52	52		5,650
	<u>145</u>	<u>145</u>		<u>16,331</u>
	<u>224</u>	<u>224</u>		<u>24,946</u>
	48	48		5,262
5	5		10	616
	5	5		510
28,493	1,099		29,592	43,307
658	75		733	8,233
49	14	25	38	1,416
<u>71</u>	<u>20</u>		<u>91</u>	<u>2,160</u>
<u>29,276</u>	<u>1,266</u>	<u>78</u>	<u>30,464</u>	<u>61,504</u>
<u>13,279</u>	<u>1,211</u>		<u>14,490</u>	<u>146,679</u>
<u>\$ 87,371</u>	<u>\$ 5,905</u>	<u>\$ 4,242</u>	<u>\$ 89,034</u>	<u>\$ 472,846</u>

See Independent Auditor's Report, page 1.





## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

### **INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS**

To the Members of the Board of Selectmen  
Town of Alstead  
Alstead, New Hampshire

In planning and performing our audit of the Town of Alstead for the year ended December 31, 2004, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities caused by error or fraud, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

During the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or recordkeeping practices. In these instances, we made specific recommendations or provided instruction to applicable individuals during the course of our audit fieldwork.

This report is intended solely for the information and use of management, the board of selectmen, and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

January 24, 2005

*Plodzik & Sanderson  
Professional Association*

# 2004 BIRTHS

<u>Date</u>	<u>Place of Birth</u>	<u>Child's Name</u>	<u>Father's Name</u>	<u>Mother's Name</u>
01/18	Keene	Ring, Brayden Paul Sweet	Ring, Stephen	Ring, Donalin
02/21	Keene	Lawlor-Tew, Roisin Thyme	Tew, Ronald	Lawlor, Moira
02/28	Keene	Rathke, Serena Althea	Rathke, Todd	Rathke, Sandra
03/17	Keene	Young, Paige Derrington	Young, Peter	Young, Lisa
03/31	Peterborough	Bellows, Willem Gray	Bellows, Barrett	Bellows, Gayle
04/27	Peterborough	Dunnigan, Nora Claire	Dunnigan, Peter	Dunnigan, Karen
04/28	Peterborough	Marsden, Owen Jeffrey	Marsden, Jeffrey	Marsden, Melanie
05/06	Keene	Tinker, Christian Allen	Tinker, Jason	Kopacz, Holly
05/20	Claremont	Davis, Kylee Marissa	Davis, Robert	Davis, Magneta
07/01	Keene	Robison, Benjamin James	Robison, Terry	Robison, Jennifer
07/03	Keene	Lilly, Brennan Elijah	Lilly, Matthew	Lilly, Keri
07/13	Keene	Nichols, Ashley Lynn	Nichols, Jason	Campbell, Kristin
07/18	Claremont	King, Desiree Marie	King, Raymond	Smith, Amy
09/04	Keene	Lyman, Elizabeth Ann	Lyman, John	Holt, Amanda

# 2004 MARRIAGES

<u>Groom</u>	<u>Residence</u>	<u>Bride</u>	<u>Residence</u>	<u>Place of Marriage</u>	<u>Date</u>
Davis, Robert E..	Alstead	Hall, Magneta S.	Alstead	Claremont	01/17
Porter, Vernon R.	Alstead	Pero, Jody M.	Lebanon	Lebanon	02/16
Barrett, Robert H.	Walpole	Cutler, Patricia A.	Alstead	Walpole	04/03
Davis, Gary A.	Alstead	Smith, Lisa M.	Alstead	Keene	04/17
Camp, David C.	Keene	Bramard, Heather M.	Alstead	Amherst	05/16
Tinker, Jason E.	Alstead	Kopacz, Holly L.	Alstead	Rindge	05/22
Frazier, Michael D.	Alstead	Johnson, Lauren E.	Alstead	Alstead	06/19
King, William E.	Alstead	Carreira, Elizabeth E.	Alstead	Alstead	06/19
Lounder, Jeremy B.	Alstead	Sliva, Michelle L.	Alstead	Rindge	07/10
Porschitz, Hans R.	Alstead	Benson, Emily T.	Alstead	Gillsam	07/31
Seale, William W.	Alstead	Anderson, Linda S.	Alstead	Keene	08/14
Gillon, Nicholas R.	Alstead	Uberman, Rachel R.	Alstead	Keene	08/29
Agoes, Jonathan M.	Alstead	Clough, Heidi M.	Alstead	Keene	08/30
Macri, Francis A.	Belkows Falls VT	Coleman, Deborah L.	Alstead	Alstead	09/04
Schmidt, Stephen P.	Alstead	Kelly, Eileen S.	Bradford NH	Lempster	09/05
Avery, Terry E.	Alstead	Murphy, Krysten L.	Alstead	Newbury	09/18
Newton, Patrick J.	Vergennes VT	Perkins, Darlene J.	Alstead	Surry	09/18
Bozich, Stephen K.	Alstead	Fitzgerald, Nicole F.	Needham, MA	Langdon	09/25
Winter, Matthew R.	Alstead	Chapois, Kimberly D.	Alstead	Nashua	11/06
				Swanzy	11/13

# 2004 Deaths

<u>Name</u>	<u>Place of Death</u>	<u>Date</u>
Ruffo, Kimberly	Alstead	01/08
Curll, Daniel B.	Keene	01/13
Brooks, Lewis	Lebanon	01/15
Hatch, Carroll Timer	Lebanon	01/17
Fisher, David	Alstead	02/01
Simonds, Bertha	Keene	02/17
Fassett, Katherine	Keene	02/22
Wilson, Roxanne	Alstead	03/10
Carden, Elaine	Keene	03/24
Huffling, Lawrence E	Springfield, VT	04/08
Abild, Clarence	Westmoreland	04/17
Balamuth, Eva	Hanover	04/21
Bengtson, Margaret	Westmoreland	08/01
Dennett, Tobias	Brattleboro	09/08
Sherwood, Violet	Alstead	10/01
Brown, Janet	Westmoreland	10/12
Dustin, Doris	Westmoreland	10/13
Fassett, Norma	Lebanon	10/15
Chase, Edith N.	Keene	10/15
Campbell, Delinda	Alstead	11/14
Campbell, Lottie	Keene	12/19







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